



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 13 December 2012

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COVER NOTE

from: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 6 December 2012

to: Mr Uwe CORSEPIUS, Secretary-General of the Council of the European
Union

No Cion doc.: SWD(2012) 403 final - Volume 1/14

Subject: Commission Staff Working document
Impact Assessment
Accompanying the document
- the Communication from the Commission to the European Parliament and the
Council - An Action Plan to strenghten the fight against tax fraud and tax
evasion
- the Commission Recommendation regarding measures intended to encourage
third countries to apply minimum standards of good governance in tax matters
the Commission Recommendation on aggressive tax planning

Delegations will find attached Commission document SWD(2012) 403 final - Volume 1/14.

Encl.: SWD(2012) 403 final - Volume 1/14



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SWD(2012) 403 final

Volume 1/14

COMMISSION STAFF WORKING DOCUMENT

IMPACT ASSESSMENT

Accompanying the document

**the Communication from the Commission to the European Parliament and the Council -
An Action Plan to strengthen the fight against tax fraud and tax evasion**

**the Commission Recommendation regarding measures intended to encourage third
countries to apply minimum standards of good governance in tax matters**

the Commission Recommendation on aggressive tax planning

{COM(2012) 722 final}
{SWD(2012) 404 final}



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Direct taxation, Tax Coordination, Economic Analysis and Evaluation
Company Taxation Initiatives

Annex 1

Fiscalis 2013 Programme

NON-COOPERATIVE JURISDICTIONS, AGGRESSIVE TAX PLANNING,

TAX FRAUD AND TAX EVASION

BRUSSELS (BE), 17 JULY 2012

AGENDA

10:00-13:00

1. Outline results of the public consultation on double non-taxation (Presentation and discussion)
2. Review of existing measures in relation to non-cooperative jurisdictions and aggressive tax planning and presentation of the outcome of a PWC Study on existing and proposed tax measures of a sample of EU Member States (Presentation and discussion)
3. Report from the Commission to the Council on concrete ways to improve the fight against tax fraud and tax evasion including in relation to third countries pursuant the European Council conclusions of 1st and 2nd March 2012 (Presentation)
4. Commission's Discussion Paper on possible future measures against non-cooperative jurisdictions and aggressive tax planning and a possible strategy at EU level (Presentation and discussion)



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TAXATION AND CUSTOMS UNION
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Company Taxation Initiatives

SEMINAR ON NON-COOPERATIVE JURISDICTIONS, AGGRESSIVE TAX PLANNING, TAX FRAUD AND EVASION

17 July 2012

14:30-18:00

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