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'I' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
Subject:	European Court of Auditors' special report No 27/2024: Combatting harmful tax regimes and corporate tax avoidance – The EU has established a first line of defence, but there are shortcomings in the way measures are implemented and monitored <ul style="list-style-type: none">• <i>Designation of a Working Party</i>• <i>Attendance of the European Court of Auditors at the Working Party meeting</i>

1. On 28 November 2024, the European Court of Auditors published its special report No 27/2024 entitled " Combatting harmful tax regimes and corporate tax avoidance – The EU has established a first line of defence, but there are shortcomings in the way measures are implemented and monitored "¹.
2. Under the rules laid down in the Council conclusions on improving the examination of special reports drawn up by the Court of Auditors², any special report from the Court of Auditors shall be thoroughly examined by a Working Party designated by the Permanent Representatives Committee.

¹ This special report is available on the Court's website: <http://eca.europa.eu>.

² Doc. 7515/00 + COR 1.

3. In this context, the Presidency considers that it is in the interest of the Council to allow the Court of Auditors to present its findings to the designated Working Party and to provide delegations with the opportunity to ask questions on the report before proceeding to its discussion.
4. In view of the above, the Permanent Representatives Committee is:
- suggested to instruct the Working Party on Tax Questions to examine the report, in accordance with the rules laid down in the Council conclusions on improving the examination of special reports drawn up by the Court of Auditors;
 - for the purpose indicated under paragraph 3, invited to approve the attendance of Court of Auditors' representatives in order to present the report and respond to possible questions at the relevant forthcoming meetings of that Working Party.
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