Ask for following documents to be transmitted:

From Commission and Council

- All Commission documents concerning the code of conduct (including minutes).

- All documents, including minutes, non-papers and questions, related to corporate taxation, reports and minutes (Non Chatham House versions) from expert groups, platform good governance in tax matters, working party IV on direct taxation, tax policy group, EU joint transfer pricing forum, progress taxation report

- Minutes of college of commissioners when dealing with corporate taxation / tax havens.

- Minutes of meetings between Commissioners and external actors when discussing corporate taxation and tax havens

Council

- All documents/annexes/footnotes/minutes MS) of Code of Conduct WG on taxation. List of all measures notified/raised, and list of measures tackled.

- All documents, including non-papers and questions, related to corporate taxation, reports and minutes from expert groups, platform good governance in tax matters, working party IV on direct taxation, tax policy group, EU joint transfer pricing forum, all expert groups, progress taxation report

- Minutes of ECOFIN when dealing with corporate taxation / tax havens.

From Member States

- All minutes of national representatives in Council WGs

- Overview (including date and name of company) of all rulings issued since 1991 defined as follows: any advance interpretation or application of a legal provision for a cross border situation or transaction of a company which might lead to a loss of tax in Member States or which might lead to tax savings for the company resulting from artificial intra-group transfers of profits

- Based on this (on demand) *specific* rulings AND all related documents leading to the conclusion of such rulings

- All information shared with other Member States pursuant to COUNCIL DIRECTIVE 2011/16/EU article 9 and 77/799/EEC article 4

- Quantitative / qualitative information from tax authorities on the control of tax rulings / advanced pricing agreement. Numbers on capacity of tax authorities (for instance FTEs working on assessing tax rulings in relation to FDI)

- National black lists for tax havens, their evolution and the justifications

From Luxembourg

- Full report Krecké

From Third Countries

- Overview of rulings issued for companies established or incorporated in the EU. Overview of patent boxes. etc.

Ask Commission to produce following documents:

- Overview of features of MS and relevant third country corporate tax systems that might be deemed to be fitting the criteria set out in COMMISSION RECOMMENDATION of 6.12.2012 on aggressive tax planning

- Overview of planned, past and ongoing fiscal state aid investigations, including an explanation of what has triggered the investigations (denunciations? / list of non followed up denouncements)

- Assessment of the implementation of COUNCIL DIRECTIVE 2011/16/EU article 9 and 77/799/EEC article 4 since 1991

- Overview of effective corporate tax rate of 50 biggest companies in every MS