



Molly Scott Cato, MEP for South
West England and Gibraltar
European Parliament
Rue Wiertz
Brussels

12th November 2015

Dear David Gauke,

I am writing in connection my work on tax justice within the European Parliament. You may recall that we met during the European Parliament's *Special Committee on tax rulings and other measures similar in nature or effect's* delegation to London in June. I found the exchange of views in the Treasury useful and am now raising some issues arising from our shared commitment to transparency in tax matters.

The work of the Special Committee continues, and in order to fulfil our mandate we requested a number of documents at the outset of the committee's establishment. These include essential documents from the European Council's *Code of Conduct Group on Business Taxation*. We have requested room documents and minutes for each meeting since the creation of this group in 1998, from both the Commission and the Member States.

So far we have received some background documents from 2010 onwards plus a few dating back to 1998. However we have only been authorised to see 55 Commission background documents (from 1998 to 2009) relating to the of the Code of Conduct group meetings ('room documents'). As I am sure you are aware, access to these is limited and I must read them in a secured room at DG TAXUD in the European Commission.

The Commission has argued that these documents are confidential because Member States do not want to disclose them. However fifteen Member States have agreed for their information in these documents to be disclosed in the secured room, and yet the UK is not one of them. Could you please explain why the UK has not authorised our national information to be shared?

The *Special Committee* continues to ask for all the room documents, plus minutes of each meeting from 2010, as well as older room documents and minutes since the inception of this Group.

In the spirit of transparency and good governance I would like to formally request access to the Treasury's minutes, or notes, informal, internal, or otherwise, of these Code of Conduct meetings from the Group's inception.

Given that since the G8 UK Presidency, the British government has made tax transparency one of its priorities, I hope that you will be able to resolve these apparent anomalies to our mutual satisfaction.

Yours sincerely,

A handwritten signature in blue ink that reads "Molly Scott Cato". The signature is written in a cursive, flowing style.

Molly Scott Cato MEP