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BRUXELLES

COMMISSIONE CONTROLLO DEI BILANCI

AUDIZIONE DI ALGIRDAS ŠEMETA

COMMISSARIO DESIGNATO

FISCALITÀ E UNIONE DOGANALE, AUDIT E
LOTTA ANTIFRODE

2-002

PRESIDENZA DELL'ON. LUIGI de MAGISTRIS

(La riunione è aperta alle 9.05)

2-003

Presidente. – Buongiorno a tutti, possiamo cominciare.

All'inizio di questa seduta vorrei ricordare che sabato è morto il direttore dell'OLAF, signor Brüner. A nome mio personale, come presidente della commissione per il controllo dei bilanci, di tutti i membri della commissione e, ritengo, anche a nome delle altre due commissioni che oggi sono presenti, esprimiamo le più vive condoglianze alla famiglia del signor Brüner, ricordando che fino alla fine egli ha lavorato cercando di condurre al meglio del suo pensiero le funzioni all'interno dell'OLAF.

Do il benvenuto al Commissario designato, signor Algirdas Šemeta, che starà con noi per tre ore in questa giornata così importante per la commissione, e lo ringrazio. Do inoltre il benvenuto agli altri colleghi, i due presidenti delle commissioni IMCO ed ECON, il signor Harbour e la signora Sharon Bowles, e saluto, oltre ai componenti della commissione per il controllo dei bilanci, anche i componenti di queste due commissioni.

Ricordo che, in base al regolamento del Parlamento, questa commissione valuta i Commissari in base alle loro competenze generali, al loro impegno e alle garanzie di indipendenza offerte. Ne valuta inoltre la conoscenza del futuro portafoglio e le capacità di comunicazione.

Come tutti sapete, il Commissario ha già risposto per iscritto a cinque domande che gli sono state poste nel questionario e le risposte sono state distribuite in tutte le lingue. Avete altresì ricevuto il *curriculum vitae*, la dichiarazione di interessi finanziari e il *mission statement* di Šemeta nonché la lettera del signor Barroso, quest'ultima disponibile solo in inglese.

Vi voglio ricordare, perché oggi è molto importante rispettare le regole di comportamento sui tempi, che il Commissario designato, alla fine di questa mia brevissima introduzione, avrà la parola per dieci minuti, a cui seguiranno due ore e quarantacinque minuti di

domande che inizieranno con un giro di interventi per ciascun gruppo politico.

La discussione si svolgerà in questo modo e dovete assolutamente rispettare i tempi, altrimenti sarò costretto a intervenire: un minuto per ogni domanda, due minuti per la risposta del Commissario, un minuto per la replica, se il deputato la chiede, e un minuto per la risposta finale. Alla fine, prima di concludere i lavori, è prevista la possibilità di una breve dichiarazione conclusiva di dieci minuti da parte del Commissario Šemeta.

Potete parlare nella vostra lingua madre perché vi è la traduzione in 22 lingue. Ricordo che vi è la diretta in *web streaming* sul sito Internet del Parlamento e che la videoregistrazione dell'audizione resterà a disposizione su tale sito. Gli interventi saranno ripresi per iscritto in un resoconto integrale che sarà disponibile al più presto.

A questo punto do la parola al Commissario Šemeta per una introduzione di dieci minuti.

2-004

Algirdas Šemeta, Commissioner-designate. – Chair, honourable Members, I am delighted to stand before you today as Commissioner-designate for Taxation, Customs Union, Audit and Anti-Fraud. In other words – as Commissioner for welding together a broad range of financial, fiscal and information tools to create an engine for one task – to drive Europe towards meeting the expectations of its people.

Economic progress, creating jobs, stronger social guarantees – these are the hopes of Europeans today. Safety and security, climate change, energy supply and the costs they bring – these are citizens' concerns. These hopes and concerns must guide our actions. Let me assure you, they will form the red thread for my decisions and actions.

Taxation is much more than collecting revenue. Audit and anti-fraud goes far beyond checks and controls. These policies and instruments hold a much greater potential. This potential must be fully exploited for Europe's economic and social development.

2-005

Jei pritartumėte mano kandidatūrai, tapčiau Komisijos nariu, atsakingu už itin plačią sritį, jungiančią dvi logiškai susijusias sferas. Pajamos ir išlaidos – tai dvi biudžeto pusės, dvi vieno ciklo fazės ir abi jos turi tarnauti vienam tikslui – kurti naudą visuomenei. Abiem taikytini tie patys principai: skaidrumas, paprastumas, atsakomybė ir atskaitomybė. Ir būtinai pagarba mokesčių mokėtojų pinigams. Toks mano įsitikinimas.

Todėl pastangos užkirsti kelius bet kokiam sukčiavimui, tiek ES biudžeto išlaidų, tiek mokesčių ir maitų srityje, nuolat bus mano dėmesio centre. Be jokios abejonės, ypatingą dėmesį skirsiu kovos su sukčiavimu tarnybai OLAF. Per savo veiklos dešimtmetį tarnyba sukaupe patirties ir įtvirtino savo reputaciją. Su didžiuole pagarba vertinu neįkainojamą indėlį, kurį į šios tarnybos veiklą įnešė pirmasis jos direktorius Franzas-Hermannas Brūneris, išėjęs anapilin šį savaitgalį.

Siekiame bendro tikslo – didinti OLAF veiksmingumą, todėl iškilus naujų uždavinių tarnybos veikla turi būti naujai įvertinta, aptarta ir būtinai tobulinama. Idėjų bei minčių nestinga. Kad rastume teisingiausią sprendimą, privalėsime būti atviri visiems sumanymams, atsakingai įvertinti jau pateiktus ir būsimus pasiūlymus. OLAF tarnybos nepriklausomybė, jos atskaitomybės aspektai, Europos prokuratūros steigimas – tai sudėtingi klausimai.

Žinau, kad Parlamentas jau yra pateikęs vertingų minčių bei pastabų, todėl prieš teikdamas pasiūlymus tarsiuosi ir konsultuosiuosi su jumis. Kai kalbama apie biudžeto išlaidas, t. y. apie žmonių pinigus, joks argumentas negali pateisinti piktnaudžiavimo ar aplaidumo atvejų. Todėl ES biudžeto išlaidų bei jų audito kokybė bus tarp svarbiausių mano prioritetų.

Šiandien mes nepradedame nuo balto lapo. Pastarųjų metų pažanga akivaizdi, tačiau turime dirbti toliau, kad būtume tikri dėl kiekvieno biudžeto euro. Minimali klaidų rizika mažiausiomis administravimo sąnaudomis – toks mano tikslas. Siūlomos priemonės: daugiau skaidrumo, mažiau biurokratijos ir neišvengiama atsakomybė, jei pinigai išleisti neteisėtai, neteisingai ar nepakankamai apdairiai.

Atvirumas ir informacijos prieinamumas – būtina atskaitomybės prielaida. Todėl nuosekliai sieksiu tolesnės pažangos plėtojant skaidrumo iniciatyvą. Vienas iš uždavinių, kuriuos sau kelčiau biudžeto išlaidų kontrolės srityje, būtų toleruotino klaidų lygio apibrėžties nustatymas. Šiuos pasiūlymus rengčiau kartu su kolegomis, už specifines sritis atsakingais Komisijos nariais.

Esu įsitikinęs, jog įmanoma ir būtina dar labiau supaprastinti ES paramos teikimo taisykles, palengvinti reikalavimus jos gavėjams. Tokie sprendimai paspartintų ES paramos kelią į galutinį paskirties tašką, kur vykdomi konkretūs projektai, jeigu jie padėtų rasti protingą finansinės drausmės, atskaitomybės, skaidrumo ir paprastumo pusiausvyrą. Tikiu, kad tai paskatintų

pažangą siekiant teigiamo patikinimo pareiškimo, kurią laikau vienu iš svarbiausių tikslų.

Kad jį įgyvendintume, bendradarbiausiu su Audito Rūmais ir Parlamento Biudžeto kontrolės komitetu. Vertinu jūsų įdirbį šioje srityje, todėl konstruktyviai atsižvelgsiu į rekomendacijas, pateiktas biudžeto vykdymo patvirtinimo procedūros metu.

Gerbiameji, finansų ministro bei už biudžetą atsakingo Komisijos nario pareigos suteikia galimybę įsigilinti į ES ekonomikos bei finansų klausimus. Šios horizontalios pareigos taip pat sutvirtino gebėjimą vertinti visumą: ne biudžeto milijonus, o jo naudą visuomenei, ne mokesčių, o jo poveikį užimtumui, socialiniam saugumui, ekonomikos raidai. Todėl ir mokesčius bei maitus suprantu ne tik kaip priemonių rinkinį biudžeto pajamoms užtikrinti. Tai svertas, lemiantis daugelį visuomenės gyvenimo procesų. Juolab dabar, kai Europa yra lūžio taške.

Šiandien ekonomika vaduojasi iš kritimo būsenos, tačiau padėtis trapi, todėl turime intensyvinti ūkio gaivinimo darbus ir tuo pat metu rūpintis viešųjų finansų stabilumu. Privalome prisiminti, kad daugelį mokesčių galiausiai sumoka piliečiai ir kad kiekvienas mokesčių srities sprendimas vienaip ar kitaip paliečia kiekvieną šeimą. Todėl privaloma atlikti itin kruopščią kiekvienos mokesčių priemonės poveikio analizę.

Kiekvienas sprendimas turi, pirma, atspindėti idėją, antra, atitikti viešąjį tikslą, trečia ir svarbiausia, prisidėti prie jo įgyvendinimo. Kaip to siekčiau mokesčių ir maitų srityje? Visų pirma galvoju apie vidaus rinką. Tai vienas iš reikšmingiausių Europos integracijos laimėjimų. Tačiau privalome būti savikritiški. Ne visus vidaus rinkos privalumus išnaudojome maksimaliai. Privalėsime išsiaiškinti, kokios mokesčių kliūtys apsunkina gyvenimą įmonėms ir piliečiams.

Bepasmius barjerus ir prekių bei paslaugų judėjimo trukdžius reikia šalinti nedelsiant. Dvigubo apmokestinimo klausimus turime spręsti operatyviai ir palankiai mokėtojams. Turėtume naujai įvertinti pasiūlymus dėl bendrosios konsoliduotos įmonių pelno mokesčio bazės. Suvienodintos ir, norėčiau pabrėžti, supaprastintos mokesčių skaičiavimo taisyklės suteiktų įmonėms daugiau galimybių pasinaudoti vidaus rinkos privalumais, sumažintų jų sąnaudas, paskatintų verslo mobilumą ir konkurencingumą pasaulyje. Intensyvus darbas ES ir tarptautiniu lygiu, kad geras valdymas taptų kertiniu mokesčių sistemos principu, mokesčių sistemos paprastinimas, administracinės naštos lengvinimas, mokesčių grąžinimo terminų trumpinimas – tai anaipol ne visas galimų priemonių sąrašas.

Vienas iš karščiausių šiandienos rūpesčių – energetika. Inicijuočiau ir skatinčiau naujoves, kurios stiprintų šio sektoriaus efektyvumą ir prisidėtų prie aplinkosaugos sprendimų. Žalioji akcentas privalo būti įtvirtintas Europinėje mokesčių filosofijoje.

Esu pasiryžęs imtis maitinės modernizavimo. XXI amžiaus Europai reikia XXI amžiaus maitinės. Kalbu apie el. maitinę, kuri vadovautųsi moderniu kodeksu ir efektyviai išnaudotų informacinių technologijų potencialą. Tokia maitinė sutaupytų laiko ir pinigų įmonėms bei piliečiams. Dar daugiau, tik tokia maitinė atliktų savo misiją – užtikrintų sienų, rinkų, nuosavybės, taip pat ir intelektinės, apsaugą, ir svarbiausia – žmonių saugumą.

Pristatydamas savo prioritetus, ne kartą minėjau ekonomiką, biudžetą, mokesčius. Tačiau noriu pabrėžti, ekonomikos nelaikau savitiksliu uždaviniu. Ekonomika turi prisidėti įgyvendinant Europos idėjas ir tuo pat metu spartinti laukiamas kasdienio gyvenimo permainas, padėti įtvirtinti socialinį modelį, kuris nepaliktų užribyje nė vieno piliečio.

Tai dideli uždaviniai. Neabejoju, kad tiesiausias kelias į sprendimus – sutelktos institucijų pastangos. Todėl kiekviename bendradarbiavimo etape vadovaučiausi bendradarbiavimo nuostatomis. Mano įsitikinimu, būtent pasitikėjimas yra tas esminis elementas, be kurio vaisingas bendradarbiavimas neįmanomas. Todėl atvirai informuosiu jus ne tik apie sėkmingus sprendimus bei laimėjimus, bet visų pirma apie iškilusias problemas. Norėčiau, kad šis susitikimas taptų tokio dialogo pradžia. Ačiū už dėmesį.

2-006

Ingeborg Gräble (PPE). – Herr Kommissar! Im Moment steht ja die Haushaltskontrolle im Mittelpunkt, und ich möchte meinen Respekt für die Arbeit von Herrn Generaldirektor Brüner hier zu Protokoll geben. Angesichts seines Todes stellt sich für uns natürlich die Frage nach der heiklen Lage von OLAF. Grundsätzlich haben wir das Problem, dass die Kommission seit 14 Monaten die OLAF-Reform blockiert. Sind Sie denn bereit, bis zum Jahresende das dafür notwendige Arbeitsdokument vorzulegen, damit wir mit der OLAF-Reform weitermachen können? Wir fürchten, dass die Kommission eine neue Baustelle eröffnet, nämlich den Europäischen Staatsanwalt. Das wird uns viel Zeit kosten, und die Effizienz der Betrugsbekämpfung wird weiter darunter leiden.

Meine zweite Frage: Der Generaldirektor von OLAF hat in der Rechtsgrundlage ja eine große Verantwortung für die Untersuchung. Er wird interinstitutionell ernannt. Sind Sie jetzt bereit zu einer schnellen Stellvertreterlösung, und zwar interinstitutionell? Ich weise darauf hin, dass die besondere Verantwortung dies wirklich erfordert.

Drittens: Das Parlament will einen Staatsanwalt als Verfahrensgarant an der OLAF-Spitze. Sind Sie bereit, diesen Wunsch sowohl für die Übergangszeit als auch für die Neuausschreibung zu erfüllen?

2-007

Algirdas Šemeta, Commissioner-designate. – I would like to start with the second question. I think that it is our common task to ensure the continuity of OLAF's activities. The Commission will make every effort to do

so and has contacted the legal services in order to find the appropriate solution to this issue.

You are well aware that Mr Kallas is currently still responsible for OLAF activities, and we will work in close cooperation with him on this issue. I am ready to discuss with you all possible ways of moving forward in this direction.

Our main task is to ensure the announcement of a new competition for a new director-general as quickly as possible, and I expect your full support and cooperation here in order to find a suitable way of producing a job description for the new OLAF director-general.

Concerning legislation on OLAF, I think that it is really unacceptable that the Commission did not react to the Council and Parliament proposals to the legislation which was submitted to Parliament in 2006, with your proposals coming in November 2008. You know of President Barroso's commitment expressed in his political guidelines to establish an independent OLAF, and this proposal was supported by an absolute majority of the Members of Parliament, so I think that we should find the right way to find the solution.

2-008

Ingeborg Gräble (PPE). – Die Tatsache, dass die Externalisierung von OLAF in den Leitlinien von Herrn Barroso enthalten ist und das Parlament der Ernennung von Herrn Barroso zugestimmt hat, kann man nicht als Zustimmung zur Externalisierung sehen. Sie haben in Ihrem *mission letter* diesen Auftrag vom Kommissionspräsidenten erhalten. Dieses Parlament hat sich stets dagegen ausgesprochen. Wie wollen Sie denn diesen Konflikt auflösen? Werden Sie OLAF als Teil der Kommission beibehalten? Ich konnte jetzt Ihrer Antwort nicht entnehmen, ob Sie das Arbeitsdokument zur Fortführung der OLAF-Reform vorlegen werden oder nicht.

2-009

Algirdas Šemeta, Commissioner-designate. – We discussed this issue in detail with President Barroso and I can assure you that the President intends to implement his political guidelines, which were supported by an absolute majority of the Parliament. In his opinion, the political guidelines are not just on paper but are guidelines he wants to follow in his future work. Of course, we have to find ways of dealing with this issue. I am fully open to discussing with you the best possible way to ensure that OLAF is independent, efficient and effective.

2-010

Jens Geier (S&D). – Herr Vorsitzender, Herr Kommissar! Ich komme nochmals auf OLAF zurück. Es ist die feste Auffassung dieses Ausschusses, dass OLAF eine möglichst effiziente Arbeitseinheit sein muss, da die Betrugsbekämpfung ein zentraler Gegenstand unserer Politik hier ist. Wir sind fest davon überzeugt, dass Betrugsbekämpfung ein Bereich ist, bei dem die EU nicht nachgeben darf, da dies ein Punkt ist, auf den in der Öffentlichkeit sehr stark geachtet wird.

Sie haben gerade gesagt, dass das *mission statement* von Barroso bzw. die Leitlinien des Kommissionspräsidenten die absolute Mehrheit des Hauses gefunden haben. Das ist zutreffend, er ist mit der absoluten Mehrheit des Hauses gewählt worden bei weitgehender Enthaltung und Nichtzustimmung meiner Fraktion. Aus der Tatsache, dass dies so erfolgt ist, kann man jedoch nicht ableiten, dass für jeden dieser Bereiche, der da zur Abstimmung stand, eine absolute Mehrheit des Hauses vorliegt. Dann könnten wir die Arbeit hier einstellen.

Ich würde gerne von Ihnen hören, ob Sie sich dafür einsetzen wollen, dass OLAF integraler Bestandteil der Kommission bleibt.

2-011

Algirdas Šemeta, *Commissioner-designate*. – I would just repeat my first answer, which was that it is very important for all of us to ensure the independence, efficiency and effectiveness of the activity of OLAF. So far, OLAF has done a great job in combating fraud and corruption in the European Union. Here we should pay tribute to Mr Brunner, the first Director-General of OLAF, and we should continue along these lines.

We have to cooperate together to find the best way to move forward with a resolution on OLAF in order to finally achieve an independent externalisation of OLAF, taking into account also the long-term issue of the European Public Prosecutor. We also have to discuss here, with you, how to combine these two issues and the functions of these two institutions. Concerning the European Public Prosecutor, this is, of course, a long-term task. We have discussed this issue with Commissioner-designate Reding, and we are ready to cooperate with her on this specific subject.

2-012

Jens Geier (S&D). – Die Frage der unabhängigen Arbeitsweise von OLAF steht hier nicht zur Debatte. Das unterstützt auch jeder in diesem Ausschuss. Die Frage ist nur, wie OLAF effizient arbeiten kann, wenn es nicht mehr Teil der Kommission, sondern eine eigenständige Agentur oder eine andere selbständige Einheit ist, die quasi von außen in diesen großen Apparat hineinarbeiten muss.

Wenn ich Sie richtig verstanden habe, unterstützen Sie Präsident Barroso in seiner Absicht, OLAF zu einer vollständig selbständigen Einheit zu machen. Wie wollen Sie dann die Effizienz von OLAF gegenüber den anderen Institutionen sicherstellen?

2-013

Algirdas Šemeta, *Commissioner-designate*. – I think that, really, the key issue is the effectiveness and efficiency of the work of OLAF. I think that our citizens do not care very much about the institutional setting of OLAF. I think what they care very much about is its activities in combating fraud, in combating corruption and in dealing with other important issues.

I think that here we should evaluate all pros and cons, all that is necessary in order to ensure that we achieve what our citizens really expect from OLAF.

I can assure you that I will be fully open and will discuss with you all the details of the future development of OLAF.

2-014

Jorgo Chatzimarkakis (ALDE). – Herr Kommissar! Wir vertreten die Bürger Europas. Deswegen kann ich auch für die dritte Fraktion sagen: Wir haben ein Problem mit der Externalisierung von OLAF. Ich will das nur ansprechen. Ich stelle fest, dass Sie darauf keine eindeutige Antwort geben, sondern mit uns diskutieren wollen. Sie werden sehen, dass wir gegen die Externalisierung sind.

Ich möchte ein anderes Thema ansprechen, nämlich die Nichtregierungsorganisationen. Auch das ist ein Feld, auf dem Betrug stattfindet bzw. stattfinden kann. Wir stellen fest, dass die Kommission sich bisher geweigert hat, auf Nachfrage des Parlaments den Begriff Nichtregierungsorganisation zu definieren und eine klare Übersicht darüber zu geben, welche Nichtregierungsorganisationen sie unterstützt – und das, obwohl die NGOs einen Großteil der Politik mancher Kommissare bestimmt haben: Ich nenne Verbraucherschutz, ich nenne vor allem Umwelt. Der Einfluss ist sehr stark, wir wissen aber nicht, wie sich Nichtregierungsorganisationen zusammensetzen. Sind sie demokratisch gewählt? Hier fehlt meines Erachtens der Schutz, die Transparenz der Kommission, um dem Steuerzahler klarzumachen, was da passiert. Sind Sie bereit, uns eine solche Liste zu liefern und für eine größere Transparenz hinsichtlich des Gebarens der Nichtregierungsorganisationen zu sorgen?

2-015

Algirdas Šemeta, *Commissioner-designate*. – Yes, I think that the issue of NGOs is a very important and serious one and I fully agree with you. On the question of definition, I think that if we could all find a common description of NGOs, that would make a significant contribution to resolving this issue. I fully agree with you, but the problem here is that there is considerable variety in the definitions of NGOs laid down in national legislation, and it is very difficult for us to find the common denominator. But I think that it would be very useful if we could do so. On the question of transparency, I think that we achieved a lot by putting on the internet all the beneficiaries of EU funding, including NGOs, so that nowadays anyone can look at the internet and find what funds were allocated to a specific beneficiary. I intend to move further with this initiative. I think that the internet site where one can look up the beneficiaries, particularly in the Member States, is far from perfect. We should seek to improve it by making it much more user-friendly and creating better search engines so as to enable citizens, Members of Parliament and all of us to look and see the situation as regards beneficiaries very quickly and whenever necessary.

2-016

Jorgo Chatzimarkakis (ALDE). – Herr Kommissar! Ich möchte darauf hinweisen, dass es diesmal nicht nur die Mitgliedstaaten sind, die hier die Arbeit nicht richtig gemacht haben, sondern dass es auch die Kommission auf nochmalige Nachfrage nicht geschafft hat, uns eine Liste – auch auf einer Website oder überhaupt in schriftlicher Form – zu liefern. Ich freue mich aber, dass Sie mit uns darüber in eine Diskussion eintreten. Ist es denn möglich, eine solche einheitliche Liste oder Website hinzubekommen? Die Zuständigkeiten der Kommissare wurden neu aufgeteilt – Präsident Barroso hat ja eine Neuaufteilung vorgenommen. Sehen Sie das ähnlich, dass die Zuständigkeiten – zum Beispiel hatte Herr Kallas früher ein größeres, breiteres Portfolio –, jetzt eigentlich dazu führen, dass die Verantwortlichkeiten verwischen und dass sich einzelne Kommissare besser hinter dem Kollegium verstecken können? Was gedenken Sie dagegen zu tun?

2-017

Algirdas Šemeta, Commissioner-designate. – My understanding is that all information about beneficiaries of EU funds has to be open and transparent and available to Members of Parliament and to citizens, because this is people's money and our citizens have a right to know how it is spent and by whom. So, if there are some deficiencies in the system, I am ready to work on finding solutions on how to deal with them.

2-018

Bart Staes (Verts/ALE). – Commissaris, ik zit achter u. Ik ben de permanente rapporteur van deze commissie over de eigen middelen en in die zin concentreer ik me vooral op BTW-fraude op transit-fraude. Dat is een belangrijk thema: de BTW-fraude wordt geschat op 60 à 100 miljard euro per jaar. De totale fiscale fraude in de Europese Unie zelfs op 250 miljard euro. We hebben de voorbije zittingsperiode twee initiatiefverslagen aangenomen met sterke aanbevelingen, zowel inzake BTW-fraude als inzake transit-fraude als inzake sigarettensmokkel. Hebt u kennis genomen van de aanbevelingen in deze initiatiefverslagen, en als u daar één maatregel moet uitpikken waarvan u zegt: die wil ik absoluut realiseren binnen nu en, laat ons zeggen, tweeënehalf jaar, welke maatregel wilt u dan realiseren?

2-019

Algirdas Šemeta, Commissioner-designate. – Yes, I read your report with great interest and I read many more reports by distinguished Members of Parliament.

I found it very interesting; it gave the possibility of thinking what measures have to be taken in this particular area. I fully agree with you that the situation with VAT fraud really requires additional measures. The Commission has already proposed quite a lot of measures to the Council, first of all proposing to speed up the exchange of information between Member States to deal with the issue of VAT on imported goods – one of the loopholes in the system which it is proposed to close. The Council has already taken decisions on these two issues.

I think that we have to deal with the issue of carousel fraud, which is probably the hottest issue at present. Here the Commission also proposed the administrative system on this issue, the Eurofisc system. If I were asked to choose one of their proposals, I think that the creation of the Eurofisc system, an efficient exchange of information on fraud cases, would be the most important one.

2-020

Bart Staes (Verts/ALE). – Commissaris, ik moet u wel zeggen dat het hier vaak gaat om criminele netwerken, en die zijn zeer creatief als het gaat om BTW-caroussel fraude. Vorige week nog zijn hier in dit land, in België, twee Britse staatsburgers aangehouden omdat ze betrokken zijn bij een BTW-caroussel inzake de handel op emissierechten. U zult dus maatregelen moeten nemen om in de meest verscheiden onderwerpen op te treden. Als zelfs al in de handel in emissierechten BTW-caroussels bestaan, dan is dit een ernstige zaak. Uw commentaar daar graag over.

Tenslotte, wij bespreken hier in de Commissie Begrotingscontrole heel vaak de speciale verslagen van de Rekenkamer. Mijn gevoel is dat die verslagen te weinig serieus worden genomen en dat die betere vervolgmaatregelen verdienen. Kunt u daar enige commentaar op geven?

2-021

Algirdas Šemeta, Commissioner-designate. – Yes, I have read the Court of Auditors report, and think that it is important to take the recommendations of the Court of Auditors on board.

My general understanding is that the recommendations which are given to the Commission by the Court of Auditors have to be respected and implemented, and that would be my top priority in my future work.

Concerning the combating of VAT fraud, I am considering the possibility of involving OLAF in this particular activity, although we know that, particularly in the field of taxation, most powers lie with the Member States and we have to look carefully at, and analyse, the possibilities and also take into account OLAF resources.

2-022

Derk Jan Eppink (ECR). – I also would like to ask a question here on how you are going to deal with the special reports by the Court of Auditors, in particular in the area of regional policy and development cooperation, where there are very often many problems about lack of data or money which is not efficiently spent, or goals that are not achieved.

In report 4 from last year on development policy, I have a specific example which elaborates on the question asked by Mr Chatzimarkakis. About EUR 1 billion is spent by NGOs, and a lot of that money is not well spent. The Court of Auditors makes a lot of criticisms here. Many projects are not even sustainable, which is very important for development-cooperation projects,

and the EU is managing 50 000 projects, many of which are managed by NGOs.

Now, after this report came out, there was a wall of silence and the lobby of the NGOs are saying that it only shows that they need more money in order to have more meetings and conferences on how to spend more money. Now, Commissioner-designate, are you a man guarding this silence, or are you a man of action?

2-023

Algirdas Šemeta, *Commissioner-designate*. – I think that there are problems in the area of development cooperation. I think that it was clearly reflected by the report of the Court of Auditors. They intend to produce a follow-up report on this particular matter, but I think that here we have to take into account two issues.

The first issue is that, sometimes, in the area of development cooperation, there are only UN institutions – only multinational institutions – through which the European Union could make its input into development cooperation issues. Here the proper relationship and possibility to check and control how the money is spent by institutions is of utmost importance.

In this area we have an agreement with the United Nations, but I think that is where we should also take further steps in order to do all that is necessary to ensure that money is spent efficiently. The issue of NGOs is of course among those which are top priorities and I think that we will need to work and to be people of action – both me and you – and I think that our cooperation is very important in this particular area.

2-024

Derk Jan Eppink (ECR). – Commissioner-designate, I think you are trying to get away with it a bit too easily, because the EU manages 50 000 projects, according to Commissioner De Gucht, who is still responsible for this area. There are too many projects, it is too fragmented and too much money is wasted this way, so it is a task for the European Union and for you and the European Commission to do something about it and I do not think you should refer to the United Nations only to get away from the question. I think you should focus on the large number of projects and have less money, well spent, than more money, ill spent.

2-025

Algirdas Šemeta, *Commissioner-designate*. – I agree that it is important to look at the efficiency of the projects and, from a general managerial point of view, I think that the concentration of resources on key areas of spending is good management style. Here I think we should look at the lists of projects together with the Development Commissioner and find other appropriate ways of improving the situation.

On the other hand I think it is very important that we ensure that our development aid reaches the countries and people who need it most. These are the two sides of the coin.

2-026

Søren Bo Søndergaard (GUE/NGL). – Hr. kommissær! Jeg har to konkrete spørgsmål, som kan besvares med et ja eller et nej.

EU's budget omflytter milliarder af euro. Derfor er det ikke blot interessant for politikeren og den almindelige borger, men også for kriminelle. Jeg vil gerne høre, om kommissæren går ind for, at der sættes en stopper for, at EU udbetaler penge til lande og regioner, som ikke kan garantere, at pengene fremover modtages og bruges i overensstemmelse med reglerne?

For det andet: Ifølge en Eurobarometer-undersøgelse mener 76 % af borgerne, at der er korruption inden for EU's institutioner. Det er i sagens natur ødelæggende for tiltroen til EU's beslutninger. Derfor vil jeg høre, om kommissæren én gang om året vil fremlægge en redegørelse for Cocobu, hvori han gennemgår de interessekonflikter, som har været i og omkring Kommissionen inden for det seneste år?

2-027

Algirdas Šemeta, *Commissioner-designate*. – First of all I would like to say that from the position of the discharge you could see that we, the Commission, have been significantly improving over recent years in matters of transparency and spending. Of course there are errors, particularly in the area of Structural Funds. The error rate for 2008 is still 11%, and I think that this is really unacceptable. We have to take action on how to deal with the spending in the area of Structural Funds but, on the other hand, we should make a clear distinction between errors and fraud. The majority of errors are related to the lack of documents, violation of eligibility criteria and some other minor things.

Fraud is also the issue here, and you know that there are examples of suspension of spending. There were cases with Bulgaria and Romania in the past, and the Commission is looking very carefully at how the management and control systems are working in the Member States. It is ready to take action if needed.

2-028

Søren Bo Søndergaard (GUE/NGL). – Jeg havde jo håbet, at kommissæren bare havde svaret ja-ja. Det gjorde kommissæren ikke, og jeg fik ikke helt fat i svaret. Går kommissæren personligt ind for, at der bliver stoppet for udbetaling af EU-penge til lande og regioner, som gentagne gange ikke lever op til at udbetale pengene i overensstemmelse med EU's regler? Det var det første spørgsmål.

Så var der det andet spørgsmål – som jeg håber, at vi kan få et klart ja på – nemlig om kommissæren er villig til at stille op foran COCOBU én gang om året og fremlægge en gennemgang af de interessekonflikter, som der har været i og omkring Kommissionen inden for det seneste år? Jeg vil altså bare gøre opmærksom på, at vi i den sidste Barroso-Kommission har set eksempler på kæmpemæssige interessekonflikter. En handelskommissær, som personligt underskrev en beslutning om at ophæve importtariffer til en stor virksomhed, der var ejet af en ven. Eller en lobbyist fra

Microsoft, som samtidig var specialrådgiver for EU's forbrugerkommissær. Det er uacceptabelt, og derfor synes jeg, at vi må have et klart svar. Vil kommissæren møde op for COCOBU og redegøre for de interessekonflikter, der har været inden for det seneste år?

2-029

Algirdas Šemeta, Commissioner-designate. – I think that the Commission takes all the actions that are needed. When we see evidence of fraud or error, there is a system for financial corrections and recovery. In 2008, the level of financial corrections and recoveries amounted to almost EUR 3 billion, and spending was suspended 10 times in 2008, in comparison with once in 2007. This job is being done; we are doing this job, but I agree with you that we have to do more in this area in order to further improve the situation in the Member States.

As regards conflicts of interest, I am ready to come to Parliament and discuss any issue related to conflicts of interest.

2-030

Marta Andreasen (EFD). – Mr Šemeta, in your response to Parliament's questionnaire, you spoke very favourably about the institution of a European Public Prosecutor. Can you please confirm to us whether you will insist on setting up this office, despite a foreseeable veto from the British Government?

Second question: can you please give a date for the implementation of the new code of conduct for Commissioners?

Third question: are you aware that the present internal audit director-general was the former chief accountant of the European Commission? Do you not see a conflict of interest in this person reviewing his own work, at least for the first two years?

Fourth question: every time the auditors publish their reports there is a lot of discussion and debate about having error or fraud. What is your definition of fraud?

2-031

Algirdas Šemeta, Commissioner-designate. – On the issue of the European Public Prosecutor: yes, it is a difficult subject and in the European Union we had a long discussion about this issue in, I think, 2000 or 2001. I think that, since the Lisbon Treaty allows the European Union to establish such an office, we should move forwards in this direction. As I mentioned at the beginning we discussed this issue with the future Commissioner Reding and we will cooperate on it. My opinion is that the European Public Prosecutor's Office would increase the efficiency of the functioning of the European Union.

On a code of conduct of Commissioners, I think that it is very important to move forward, and President Barroso mentioned this in his political guidelines; also the Commissioner will be ready to work together with you

and with the Council at interinstitutional level. I think that it is very important to raise the profile of the code of conduct – that will be the task of the new Commission, working interinstitutionally with the Parliament and the Council – and discuss the possibility of making it a model for all European institutions.

I did not quite catch the last question about the Director-General.

2-032

Marta Andreasen (EFD). – The present Internal Auditor Director-General was the former European Commission chief accountant. Do you not see a conflict of interests in that this person is going to review his own work, at least for the next two years?

2-033

Algirdas Šemeta, Commissioner-designate. – I know Brian Gray is a very prudent man. We discussed the issue of his activities in the general audit service. He has a lot of ideas on how to improve the activities of the internal audit service. The situation regarding possible conflicts of interests is clearly defined in the Staff Regulations, and here I do not see a specific case of a conflict of interest.

2-034

Jean-Pierre Audy (PPE). – Monsieur le Président, ma question portera sur la déclaration d'assurance. Au cours de la précédente mandature, le président Barroso avait promis une DAS positive de la Cour des comptes européenne. Nous avons très peu d'éléments dans la déclaration de politique générale de M. Barroso. Et heureusement, Monsieur le commissaire, qu'il y a vos réponses écrites.

Quel est votre sentiment sur la chaîne d'audit, la qualité globale de la chaîne d'audit, notamment sur la gestion partagée avec les États membres? Est-ce que vous ne pensez pas que nous devrions mener une réflexion globale incluant à la fois les cours des comptes nationales – le traité nous le permet –, mais également les parlements nationaux, pour que nous puissions effectuer un travail commun, puisque le rôle des parlements, c'est bien de contrôler les exécutifs, et que notre rôle à nous, c'est de contrôler la Commission européenne?

Est-ce que vous ne pensez pas que nous devrions, pour la qualité d'audit des résumés annuels, pour le risque tolérable d'erreurs, mener une réflexion collective globale sur la qualité de la chaîne d'audit?

2-035

Algirdas Šemeta, Commissioner-designate. – Yes, I think that further work towards a positive DAS, and even more intensified work towards a positive DAS, are of utmost importance. We could achieve it by working together and solving the issues related to loopholes in the system.

The major problems in spending are related to the spending of EU funds at national level, and now we have a new system of annual summaries for two years. I think

that the quality of the annual summaries is still not satisfactory enough. We have a good opportunity now because we are working on a proposal for amendments of the financial regulations. We could strengthen the role of audits in financial regulations. Statements of assurance should be part of the requirements for the Member States, and the involvement of supreme audit institutions would be useful. Of course, we have to understand the subsidiarity issue here, but it is worth it to work in this direction.

2-036

Georgios Stavrakakis (S&D). – In your written replies you emphasised as one of your high priorities to ‘work towards ensuring the highest quality of budgetary spending at EU level through greater transparency and less bureaucracy, [...] and full accountability and responsibility in case of mismanagement’, which I fully agree with and support.

Taking into account the above, how would you improve the control systems of EU financial resources so that the beneficiaries of cohesion policy, especially small organisations like small local authorities, NGOs and other social partners, have better and easier access to their funds while ensuring sound financial management and a lower rate of errors?

2-037

Algirdas Šemeta, Commissioner-designate. – I think you have touched on a very important subject. During the course of the last few years we have been in the final stage of verification of the management controls system in the Member States, and the Commission thinks that the new systems will allow it to ensure better checks and controls of the systems in the Member States. Your question, if I understood correctly, is about the issue of simplification of the rules. Here I think that I fully agree with the conclusions of the Court of Auditors – and this is my personal opinion – that there is significant room for simplification of rules related to spending because, the more complex the rules are, the more possibility there is to make errors in the system.

Today we have a good opportunity because the Financial Regulation is under review. We launched a public consultation on the Financial Regulation in October last year and received many good proposals on how to improve the Financial Regulation. There are our own ideas on how to improve the Financial Regulation and there are also many good ideas here in the Parliament on the improvement of the Financial Regulation. I think that we will come up with proposals for a significant simplification of the Financial Regulation, which will make spending easier and available to beneficiaries and at the same time ensure sound financial management.

2-038

Monica Luisa Macovei (PPE). – In your portfolio description, President Barroso refers to reinforcing the fight against fraud and tax evasion. As we all know, tax havens are used by European businessmen among others to withdraw their income from the European taxing system.

My question is, what concrete measures have you planned in order to stop the evasion of all taxes, and to stop illicit activities through the use of offshore havens? Is this a priority for you? What is the calendar for such measures?

Also related to this, do you commit to restarting the procedure for the adoption of the Directive on the criminal-law protection of the Community’s financial interests, which has been blocked by the Council since 2001, and do you commit to restarting the procedure for the adoption of the Regulation on mutual administrative assistance for the protection of the Community’s financial interests, also blocked by the Council since 2004?

2-039

Algirdas Šemeta, Commissioner-designate. – Yes, I think the issue of tax havens is a crucial one in the current climate when Member States are facing significant difficulties. The crisis is leading to a growth in the level of debt in Member States and we have to make all necessary efforts to ensure good governance in the taxation system.

A lot has already been done in this area. You are aware that the Commission is negotiating an anti-fraud agreement with Liechtenstein and this agreement, if successful, will be the model agreement for other European states such as Andorra, Monaco, San Marino and Switzerland.

I think that discussion on the Savings Directive is also crucial. I hope that we can reach a solution and that we will be able to convince the remaining two Member States who are still blocking this directive – along with a package of other directives. A directive on mutual assistance is also within the scope of further proposals from the Commission.

We should, of course, use all instruments available to us, particularly instruments of development cooperation, and incorporate the issue of good governance in all our negotiations with our partners for development cooperation in order to ensure that good governance becomes the key principle in the functioning of tax systems both in the EU and in the rest of the world.

That is really my priority and I will work extensively on this.

As regards the other directive, I will study it in the near future and see if the renewal of the proposal for this directive could increase efficiency. If that proves to be the case, I would be ready to initiate it.

2-040

Monica Luisa Macovei (PPE). – You said you supported the revision of the present code of conduct. Do you then commit yourself to remedying the gaps, such as the lack of a clear definition of conflict of interests, the lack of clarity as regards gifts, the inclusion of hospitality such as holiday invitations in this category,

and the lack of clear criteria for evaluating the compatibility of post-office employment? A 'yes' or 'no' answer would be great. Do you commit yourself to adopting the revised version of the code of conduct by June 2010?

2-041

Algirdas Šemeta, Commissioner-designate. – As I mentioned, the Commission will work on the amendment of the code of conduct and will invite all European institutions, including Parliament, to establish some kind of interinstitutional working group to make an appropriate proposal.

The list of issues you mentioned has to be addressed, but we have to look at the code of conduct in the broader sense. We discussed with President Barroso how to make this code of conduct a model for all European institutions, in order to ensure proper conduct of all institutions in the European Union.

2-042

Christel Schaldemose (S&D). – Vi er som medlemmer af Europa-Parlamentet repræsentanter for de europæiske borgere. Vi er optaget af at få indsigt i alle dele af EU's arbejde og selvfølgelig også i, hvordan pengene bliver brugt. Derfor kunne jeg godt tænke mig at vide, hvordan De som kommissær vil garantere Europa-Parlamentets ret til indsigt i form af budgetmæssig "discharge" for EU's udenrigstjeneste.

2-043

Algirdas Šemeta, Commissioner-designate. – My view is a very simple one. I think that the distinguished Members of Parliament have a full right to scrutinise all expenditure under the EU budget. The previous discharge procedures clearly assure us that Parliament is very serious on this matter and has provided a lot of very good recommendations on the more efficient management of EU money.

In 2007, I counted some 203 recommendations issued by Parliament, and the Commission implemented, I think, 195 of those recommendations. I think this is the right way to ensure the efficiency of EU spending. I intend to continue this efficient work together with you and take up on your recommendations and implement them.

2-044

Esther de Lange (PPE). – The fact that I actually ran to be here proves that I really wanted to ask you this question regarding the national management declarations! As you know, this has been a priority of the European Parliament for years. On several occasions we found the Commission on our side. What we got, in reality, was annual summaries. We did a study on them, and it was proven that they have limited added value.

So, my questions are as follows. How will you, as a candidate or as a Commissioner, make sure that these annual summaries are transformed into national management declarations? What will you do, in the short term, in order to realise this? Can the European Parliament count on this Commissioner to be on its side

on this important topic, when negotiating the next Interinstitutional Agreement and Financial Perspective?

2-045

Algirdas Šemeta, Commissioner-designate. – I think that the issue of assurance from Member States on the spending of EU funds is of real importance – there is no doubt about that. We tried, at the Commission, to establish a system of national management declarations in 2005, but this proposal was rejected by Council. The Commission then proposed annual summaries, which were only accepted with significant difficulties in the Council.

Now we have two years of annual summaries being in place. I already mentioned that what we want to have is a system of statements of assurance. I can just tell you that four Member States already provide their national declarations voluntarily, and seven Member States provided statements of assurance for 2008 – so we already have 11 Member States who are providing assurance in respect of spending of funds.

I think that, in the course of the review of the Financial Regulation, we have to move forward and better define the requirements for Member States. I think that at least we should try to mention voluntary national management declarations, but I am also ready to discuss this issue with Member States, because they are also involved in it. What I consider most important is the underlying work which is done, either in the course of the annual summaries or in the course of national management declarations, and here I think that we could make significant improvements.

2-046

Esther de Lange (PPE). – I do not need one minute, but my question started with 'how'. What particular initiatives will you take? You can do things; you have a margin of manoeuvre. What will you do?

2-047

Algirdas Šemeta, Commissioner-designate. – I think that I mentioned at the very beginning that we are in the process of a triennial review of the Financial Regulation and the Commission will come forward with a proposal in May 2010 for the review of the Financial Regulation. I think that one of my first steps will be to make my input into the Financial Regulation regarding the issue of annual summaries and national management declarations. Then the amendment of the Financial Regulation will be submitted to the Council and Parliament and we will have a discussion on it and will come to a solution which suits both institutions.

2-048

Gerben-Jan Gerbrandy (ALDE). – Actually, Mrs De Lange asked the question that I wanted to ask, but I can elaborate on it because I was not 100% satisfied with your answer. If I listened well, you are a strong believer in transparency, and I think transparency is the instrument to get a better financial system.

But the biggest problem, as we all know, in transparency and in spending European money is within the Member

States. Just trying to persuade the Member States to be more open in their spending of European money is not enough. We, the Commission and Parliament, have to force the Member States to come up with their annual declarations, with their annual summaries, and to tell the European people how they are spending European money.

So, that is my question: what are you actually going to do? Are you going to come up with a new proposal to force the Member States to come up with their national declarations? We have to be very strong on this.

2-049

Algirdas Šemeta, Commissioner-designate. – In answering the previous question, I already mentioned that I would be in favour of national management declarations but we have to be realistic that a decision on the Financial Regulation will be taken and, according to the Lisbon Treaty, in codecision between the two arms of the budgetary authority – between Parliament and the Council. Here we have to work together with Member States in order to come to the appropriate solution.

I underlined in my previous response that what is really very important is what underlying work was done in preparation for the annual summaries, either annual summaries or national declarations, and that opinion is shared by the Court of Auditors because, if we do not have sufficient quality of underlying work, both documents could just be a piece of paper. Here we have to ensure that underlying work and audits done by national institutions are efficient in accordance with international standards, in order to have full assurance that the statements of assurance which are provided are based on findings according to international standards. That is most important to achieve.

2-050

Gerben-Jan Gerbrandy (ALDE). – Thank you for your answer, but you know as well as I do that within the Council there is a sort of ‘non-intervention’ principle where the spending of European money in Member States is concerned. They want to spend the money in ways they like, and it is in their interests not to intervene amongst each other. If you put the ball back in the Council’s court, then we are going to get nowhere.

Do you really want to fight for this issue? Do you want to go to the European public to fight for more transparency from within the Member States on the way they spend public European money?

Just saying that we have to do this together is not enough. This is a fight, and I would like to know from you if you are willing to team up and really fight for this issue.

2-051

Algirdas Šemeta, Commissioner-designate. – I just could say that I am a results-oriented person. What is most important to me is to achieve a result which we had the objective to achieve.

I think that it is very important to work here with the Member States to find the solution that allows us to improve the efficiency of spending EU money. That will be my task.

I fully agree with you that the level of error is unacceptable. On that account, I believe in the new systems which are already imposed for the new programming period, because we have to take into account that the Court of Auditors’ audits were done on the basis of the old financial framework. In the new financial framework, we conducted an exercise which showed that the level of error is decreasing very significantly. This means that we are moving in the right direction, and I intend to continue to move in the right direction.

2-052

Monika Hohlmeier (PPE). – Herr Vorsitzender, Herr Kommissar! Wir bemerken schon an der Diskussion, dass Sie ein sehr schwieriges Portfolio haben, und haben uns in dem Zusammenhang jetzt mit dem Rat befasst. Ich möchte den Blick eher auf das Kollegialorgan lenken. Ihr Portfolio umfasst im Wesentlichen horizontale Aufgaben. Deshalb müssen Sie andere Kommissare, andere Ressorts zu einer ordnungsgemäßen Haushaltsführung in ihren Ressorts und im Besonderen zu völliger Transparenz gegenüber dem Parlament bewegen. Mit welchen – ich betone ausdrücklich – konkreten Maßnahmen wollen Sie dafür Sorge tragen, dass Fortschritte in den verschiedenen Ressorts, in denen es Probleme gegeben hat, erzielt werden? Wie genau wollen Sie sich detaillierte Einblicke in die anderen Ressorts verschaffen und sicherstellen, dass die durch das Parlament identifizierten Problemstellungen und im Rahmen des Entlastungsverfahrens ausgesprochenen Forderungen konkret umgesetzt werden?

2-053

Algirdas Šemeta, Commissioner-designate. – Yes, I agree with you that it is very important to have procedures well established in general in the Commission in order to ensure that the recommendations and findings of various audits are implemented. I personally think that during the past years the Commission has made very significant progress in this area.

I will have clear views on how to deal with the issues which you mentioned. You are probably aware that we have an Audit Progress Committee which, if supported by you through this procedure, I will chair in the future.

I think that the Audit Progress Committee did a lot of good work to ensure improvements in the activities of the Commission. I think that we have to further streamline its activity and concentrate its activity on issues relating to higher risks. I think that we should strengthen the risk management system within the Commission and concentrate the attention of the Audit Progress Committee on the issues that relate to really high risks within the Commission.

I intend to pursue this position in my work. I will also have a general audit service under my responsibility as well as streamlining the audits of the general audit service on the key risk areas that I think are also of the utmost importance.

2-054

Monika Hohlmeier (PPE). – Hierzu noch eine Nachfrage: Wie stellen Sie sich die Zusammenarbeit mit OLAF vor, und zwar in konkreter Form, da sie nicht mehr unmittelbar bei Ihnen hinzugehört? Als zweites: Welche Maßnahmen werden Sie ergreifen, wenn ein Ressort erkennen lässt, dass es sich den Bemühungen oder den Forderungen des Parlaments eher entzieht, Sie aber die Verantwortung dafür tragen, dass die Entlastung in Zukunft erteilt bzw. die Zuverlässigkeitserklärung abgegeben werden kann?

2-055

Algirdas Šemeta, Commissioner-designate. – On the OLAF issue, at present, there are institutions which are not part of the Commission but nevertheless Commissioners are responsible for cooperation and the coordination of the activities of those institutions. I think that it is possibly the right model in ensuring close cooperation between the Commission and OLAF.

I think that we should work on the legal framework, which would establish the clear and transparent responsibilities of OLAF and of the Commission and their cooperation in this particular area. But I see it as something for the longer term.

2-056

Zigmantas Balčytis (S&D). – Ačiū, gerbiamas Pirmininke, gerbiamas Komisijos nary. Iš tikrųjų šiandien daug kalbėta apie Europos kovos su sukčiavimu tarnybos, t. y. OLAF, darbą. Tačiau pagal OLAF pateiktą ataskaitą šiuo metu vis dar pasitaiko labai daug atvejų, kai valstybių narių atsakingos institucijos, tarp jų ir teisėsaugos, nepakankamai arba ne laiku reaguoja į jų pateiktas išvadas ir pasiūlymus dėl neteisėto ir neefektyvaus Europos Sąjungos fondų panaudojimo. Todėl būtų labai malonu išgirsti, kokių jūs planuojate imtis iniciatyvų šioje srityje, kad ateityje mes iš tikrųjų galėtume tikėtis žymiai efektyvesnio Europos Sąjungos atsakingų institucijų darbo?

2-057

Algirdas Šemeta, Paskirtasis Komisijos narys. – Malonu išgirsti savo kalbą šioje salėje ir tikrai sutinku, kad OLAF tyrimų rezultatų įgyvendinimas valstybėse narėse yra tikrai nepakankamas. Aišku, mes turime atkreipti dėmesį į tai, kad dažnai teisinės procedūros trunka gan ilgai ir, be abejo, sunku spręsti pagal vienerių ar dvejų metų rezultatus, koks yra tikrasis efektas.

Rengdamasis šiems klausymams susipažinau su procedūromis, kurios truko dešimt–penkiolika metų, ir kurios galų gale pasiekė rezultata, kad tie, kurie sukčiavo, buvo patraukti atsakomybėn tikrąja to žodžio prasme. Aš manau, kad ateityje mes tikrai galime pagerinti šią situaciją ir šiuo klausimu esama pasiūlymų iš Europos Parlamento, konkrečiai iš ponios M. Kessler, kaip pagerinti tarpusavio sąveiką tarp OLAF ir

nacionalinių teisėsaugos tarnybų. Be abejo, mes turime suprasti, kad teisėsauga šiuo metu yra nacionalinis klausimas. Tačiau tam tikras keitimasis informacija apie tai, kaip vyksta OLAF inicijuoti procesai, kokia jų stadija pasiekta, be abejo, padėtų pagerinti šios sistemos efektyvumą.

2-058

Zigmantas Balčytis (S&D). – Gerbiamas Komisijos nary, jūs savo išanginėje kalboje paminėjote labai svarbų ateities darbą – mokesčių sistemos supaprastinimą. Tai lies visas Europos Sąjungos valstybes. Gal trumpai galėtumėte paaiškinti kaip planuojate jį įgyvendinti?

2-059

Algirdas Šemeta, Paskirtasis Komisijos narys. – Be abejo, kalbėdami apie mokesčių sistemą turime įvertinti faktą, kad šiuo atveju galioja subsidiarumo principas ir visi mokesčių srities sprendimai Taryboje priimami vienbalsiai. Tačiau aš manau, kad tikrai yra sričių, kuriose būtų galima supaprastinti tarpusavio prekybą ir verslo mobilumą Europos Sąjungos mastu. Tų problemų yra gana daug – užtenka paminėti vien dvigubo apmokestinimo klausimus. Iš tikrųjų problemų esama ir mes ketiname paskelbti viešas konsultacijas Europos Sąjungos mastu joms apsvarstyti.

Kokios dvigubo apmokestinimo kliūtys yra svarbiausios verslui ir piliečiams ir kaip tas problemas spręsti? Be abejo, pridėtinės vertės mokesčių srityje yra daug iniciatyvų, kurios padėtų supaprastinti patį pridėtinės vertės mokesčių mokėjimo procesą. Manau, kad šie uždaviniai labai svarbūs.

<Speaker>, <SpeakerType>.-

2-060

Ville Itälä (PPE). – Arvoisa puheenjohtaja, kysymys liittyy rakennerahastoihin. Tiedän, että rakennerahastojen kaikista kustannuksista vähintään 11 prosenttia kärsii sellaisista epäsäännönmukaisuuksista, jotka aiheuttavat vakavaa tehottomuutta näiden rahojen käyttämisessä. On ollut erilaisia tarkastuksia ja perimistöimia, mutta ne eivät ole toimineet kuin osittain. Nyt on kulunut kaksi vuotta siitä, kun julkaistiin rakennerahastojen "action plan", mutta tilanne ei ole vieläkään kunnollinen. Mitä te aiotte tehdä? Te mainitsitte, että komissio ryhtyy aina sanktiotoimenpiteisiin, jollei tilanne ole tyydyttävä, mutta nämä toimenpiteet, sanktiot ja perimistöimenpiteet eivät ole riittäneet siihen, että rakennerahastoja voitaisiin käyttää tehokkaasti.

2-061

Algirdas Šemeta, Commissioner-designate. – Yes I fully agree with you that the level of error of 11% is really unsatisfactory and we have to deal with this issue. Of course we have to take into account that audits of the Court of Auditors are annual while the Commission runs multiannual systems of management and control. If I could just give you an example: we have just closed the period for 1994-1999 and the residual level of error in this particular period amounted to just around 3%. But

of course it is not enough and here I see a few actions which could help us to improve the situation.

First of all, concerning simplification. I think that many errors appear because the rules are too complex and during 2009 the Commission already put forward several proposals relating to simplification. With the new review of the Financial Regulation I think that we could move much further forward in this direction. This was also emphasised by the Court of Auditors as a very important obstacle to the use of Structural Funds. The introduction of the concept of the tolerable risk of error is another initiative which I intend to propose. In 2010 the Commission will bring forward these proposals and, of course, proposals on the issue of accountability and improvement of annual summaries of national management declarations. I think that this could significantly improve the accountability of the Member States.

2-062

Ville Itälä (PPE). – Kiitos vastauksestanne. Tämä vain osoittaa, että yleisemminkin EU-projektien osalta meillä on selvästi pulaa mittareista ja indikaattoreista, jotka ovat yleisesti hyväksytyjä. Kyse on kuitenkin merkittävästä määrästä veronmaksajien rahoja. Haluaisin kysyä teiltä näin yleisemmin; onko EU-ohjelmien arviointiin kiinnitetty riittävästi huomiota, kun mietitään niiden tehokkuutta ja toimivuutta? Miten näette, että näitä arviointiprosesseja ylipäänsä voitaisiin kehittää?

2-063

Algirdas Šemeta, Commissioner-designate. – I agree with you that so far we have concentrated most of our efforts on the eligibility of spending and on the level of errors, and all our systems have been developed in order to deal with that particular subject.

In my view, that level of errors has to be rectified. This is certainly the case, because it is unacceptable to have a high level of errors in specific areas of spending. We should also move forwards by measuring the efficiency of spending. Here, the development of performance indicators – which I used to develop in my previous jobs in my home Member State – would be of crucial importance. This will be one of the key future activities of the incoming Commission.

2-064

Edit Herczog (S&D). – In recent times several executive agencies have been set up. Do you share the concern that the externalisation of Commission services makes financial control almost impossible to guarantee?

Can you comment on measures to ensure good financial control in the agencies? What is your plan for this?

2-065

Algirdas Šemeta, Commissioner-designate. – Answering in general to this question, I personally think that externalisation of spending should be used only in cases where it is really proved efficient.

Concerning executive agencies, I think that there is a quite recent report by the Court of Auditors that the

establishment of executive agencies in specific areas should help to improve efficiency of spending in these particular areas. So, where this is the case, we could move in the direction of aggregation of executive agencies.

I think that we have a bigger problem with the so-called traditional agencies, of which we have many. When we have executive agencies, there are clear rules and standardisation of their organisational work, while in the area of traditional agencies this is still not the case. Now we have an interinstitutional working group which is dealing with this issue and in the near future will present its proposals on how to establish common standards for traditional agencies.

You know that you improve their efficiency and you know that, regarding traditional agencies, the Commission has a clear commitment not to create new agencies. But of course there are exceptional situations, like the current crisis, which actually require us to make certain proposals in the financial sector.

2-066

Edit Herczog (S&D). – Exactly, that was my question. You have said that the kind of measures you wish to introduce improve efficiency.

I do not see it clearly. In the Committee on Budgetary Control we have had a lot of problems in the past with those agencies, so I hope to work with you on this issue.

2-067

Algirdas Šemeta, Commissioner-designate. – You are probably aware that our internal auditor currently audits most of the agencies and good proposals have been produced from internal audits in recent times. One of the proposals on the table is to look at the possibility of establishing some sort of audit committee which would analyse the proposals and submit recommendations to the management of the agencies on how to improve the situation. This is the practice in the private sector.

Of course, the question remains: should there be an audit committee for each institution or could we establish a joint audit committee for all institutions? I think that is an area where we could move in.

2-068

Philippe Lamberts (Verts/ALE). – Monsieur le Commissaire, je voudrais poursuivre dans la ligne de notre collègue Macovei sur la question des paradis fiscaux. La fraude fiscale est estimée chaque année à 250 milliards d'euros, soit 2 % du PIB de l'Union, et on ne parle pas là d'évasion fiscale. On parle simplement de la fraude. L'évasion représente un chiffre vraisemblablement beaucoup plus grand.

Il s'agit d'une injustice flagrante à l'égard des contribuables qui paient leurs taxes. Il s'agit aussi d'une urgence vu l'état des finances publiques de nos États. Ce qui m'intéresserait donc, c'est de connaître votre position sur tous ces paradis fiscaux qui se cachent à l'intérieur des frontières de l'Union.

La compétition fiscale prend souvent la forme de dispositifs légaux – comme les centres de coordination en Belgique, qui est mon pays –, qui, en fait, sont des paradis fiscaux. Je voudrais donc savoir comment, en tant que commissaire à la fiscalité, vous comptez lutter contre cette forme de paradis fiscaux, contre cette forme de compétition fiscale qui – je pense – est réellement dommageable à l'intérêt général.

2-069

Algirdas Šemeta, Commissioner-designate. – I fully agree that the issue of tax havens is a crucial one in the current situation of economic crisis and we have to deal with this issue.

We are in the process of concluding an anti-fraud agreement with Lichtenstein and there are still a few details which have to be negotiated. There are a few Member States who are against this package of anti-fraud measures. I think that we could also try to use peer pressure to move forward with this.

This agreement with Lichtenstein could serve as the basis for similar agreements with other countries in Europe, namely Andorra, Monaco, San Marino and Switzerland. Of course the Commission needs a mandate for negotiations with them.

I think that, with the signature of this agreement, we will make a significant improvement in this particular area.

On the other hand there are OECD standards for the exchange of information and in the European Union, as you know, we apply the principle of automatic exchange of information, with the exception of a few Member States which have a transitional period.

I think that ensuring the proper exchange of information between the Member States and countries which are within Europe but not Members of the European Union is of utmost importance in order to ensure better governance and reduce tax evasion and tax fraud.

2-070

Philippe Lamberts (Verts/ALE). – Monsieur le Commissaire, vous n'avez pas tout à fait répondu à ma question puisque je m'intéresse évidemment à la question des paradis fiscaux internes aux vingt-sept États de l'Union. Vous avez beaucoup parlé de petits États qui se trouvent aux marges de l'Union. Vous parlez de l'échange automatique d'informations. Est-ce que votre position est bien que cela doit être la règle et non pas l'exception, parce que, même dans cette Assemblée, c'est une position qui ne fait pas l'unanimité.

Enfin, je poserai ma dernière question en anglais.

2-071

You are results-oriented and I really like this. Would you agree that, if we cannot find a consensual agreement among the 27, we should move ahead in tax matters on the basis of re-enforced cooperation? That is my question.

2-072

Algirdas Šemeta, Commissioner-designate. – I probably misunderstood your first question, so I apologise.

When we talk about tax competition, my position is very clear: I am in favour of fair tax competition, because I think that it helps the development of economies. However, we should also fight against harmful tax competition. We have established the Code of Conduct Group which monitors this situation and which has already proposed abolishing more than one hundred, I think, harmful practices in the European Union. We should continue and strengthen this activity.

Concerning enhanced cooperation; I think that, in situations where we see that this would help the development of the internal market of the European Union, we could proceed with this possibility provided for in the Lisbon Treaty.

2-073

Lajos Bokros (ECR). – 2010 should have been the year when the EU reached its cherished goal of becoming the most competitive region of the world. It failed miserably in this respect. Now José Luis Rodríguez Zapatero has declared that 2020 should be the new deadline. What specific measures in the area of taxation do you think the European Union should take and, please, be very specific because you have mentioned already certain areas you promote and you endorse – tax competition; other areas where you want to see more tax harmonisation – so be specific. What specific tax area do you think it should cover – tax base, tax rates, exemptions, holidays, etc?

Last but not least, an impolite question: how would you evaluate the work done by your predecessor Mr László Kovács in this area?

2-074

Algirdas Šemeta, Commissioner-designate. – I would like to start with the second question: I think László Kovács did a really good job in the Commission during the so-called Barroso I Commission. Many proposals were submitted to Council on all matters related to the taxation area. Of course it is not easy to reach agreement because of unanimity requirements, so we have to convince Member States that decisions taken at a European Union level also benefit Member States. It is not easy to do this.

Concerning the concrete proposals relating to the coming years: I personally think that we should finalise our work on the CCCTB, because I think that this is really beneficial for businesses. I have already asked the services to look further into this from the perspective of small businesses, because I think that it is very difficult for small businesses to be mobile within the European Union and CCCTB would be helpful in movements in this direction.

I also think that an energy taxation directive is of utmost importance. We have to make decisions on CO₂

taxation. The current emission system covers just 50% of all emissions and CO₂ taxation is, I think, a first step towards the system of green taxation – which actually is the way of the future. If we were to move forward with green taxation it could allow us to decrease taxation on labour and facilitate growth in the European Union.

2-075

Lajos Bokros (ECR). – That is very helpful. But let us sharpen the focus.

So that means that you disagree with the former German Chancellor Gerhard Schröder who wanted to punish Slovakia when it was introducing the flat tax system in all areas of taxation. That really created an impetus for tax reforms in many other countries. So that really triggered tax competition, which we need more of rather than less in the near future if we want to reach this cherished goal.

2-076

Algirdas Šemeta, Commissioner-designate. – I think that the definition of the system, whether it is a flat-rate taxation system or another taxation system, is in the hands of Member States.

What we have to do at European level is to ensure better coordination of Member States in taxation measures, but not to take all the responsibilities which are at the level of the Member States. Ultimately the Member States decide on the level of revenue and expenditure – how much they want to spend on social expenditure. It is very important to have this at the level of Member States.

What I intend to do is to organise a high-level forum for tax people of the Member States, designated by the Ministers, in order to politically discuss the future development of the taxation system. I think is very important to have thorough political discussions between Member States.

2-077

IN THE CHAIR: SHARON BOWLES

*Chair of the Committee on Economic and Monetary Affairs
(Associated committee)*

2-078

Ρόδη Κράτσα-Τσαγκαροπούλου (PPE). – Κυρία Πρόεδρε, κύριε υποψήφιε Επίτροπε, στις γραπτές απαντήσεις σας υποστηρίζετε ότι πρέπει να επανεξετάσουμε τη σκοπιμότητα υιοθέτησης μιας κοινής ενοποιημένης φορολογικής βάσης για τις εταιρείες (CCCTB) - αναφερθήκατε και σήμερα σε αυτό το θέμα. Ήθελα να σας ρωτήσω ποια άλλα μέτρα σκοπεύετε να λάβετε για την αντιμετώπιση των φαινομένων φορολογικού ντάμπινγκ εντός της Ευρωπαϊκής Ένωσης. Ήδη αναφέρατε ότι είναι πολύ δύσκολο να πειστούν τα κράτη μέλη για την αντιμετώπιση του φαινομένου αυτού. Θα πάρετε κάποιες πολιτικές πρωτοβουλίες; Ποια είναι η βασική σας επιχειρηματολογία για να πείσετε τα κράτη μέλη προς αυτήν την κατεύθυνση και πώς κρίνετε τη μέχρι τώρα εφαρμογή του κώδικα δεοντολογίας για την αντιμετώπιση αυτών των επιζήμιων πρακτικών του

φορολογικού ανταγωνισμού, λαμβανομένης μάλιστα υπόψη της σχετικής έκθεσης που εκπόνησε ομάδα εργασίας κατά τη διάρκεια της Σουηδικής Προεδρίας;

2-079

Algirdas Šemeta, Commissioner-designate. – I think that fair competition in the area of taxation is helpful in moving the European Union forward. You are right that in past years we have seen a decrease in tax levels, particularly in the corporate income tax level. If we take the general EU level, I think that from the 1990s the level of rates decreased by some 12% – if I remember rightly – but at the same time, when we look at the revenue side and its level in relation to GDP, actually it is very stable. This means that, at Member State level, Member States that decrease their tax rate probably broaden the tax base and so compensate for the loss of revenue because of the decrease in the tax rate.

Of course there are harmful practices and they have to be fought against. I see new developments in harmful practices – as in profit shifting and also in mismatches between the tax systems of Member States, which are used for harmful practice. Here I think that the code of conduct has to be enforced properly and we have to strengthen our work with the proper and efficient implementation of the code of conduct.

2-080

Ρόδη Κράτσα-Τσαγκαροπούλου (PPE). – Κυρία Πρόεδρε, κύριε Επίτροπε, αναφερθήκατε και στους φορολογικούς παραδείσους: πολλοί συνάδελφοί μας αναφέρθηκαν επίσης στο θέμα αυτό. Ήθελα συγκεκριμένα να σας ρωτήσω εάν θεωρείτε σκόπιμο το νομοθετικό περιορισμό ή τον αποκλεισμό των υπεράκτιων εταιρειών που έχουν έδρα σε φορολογικούς παραδείσους από τη συμμετοχή σε διαγωνισμούς δημόσιων συμβάσεων στην Ευρωπαϊκή Ένωση. Είναι μια πρόταση που έχει ακουστεί και έχει μελετηθεί στο Ευρωπαϊκό Κοινοβούλιο.

2-081

Algirdas Šemeta, Commissioner-designate. – I already mentioned that I think that the good governance issue is of crucial importance. I remember the first time I was Minister of Finance in Lithuania – at that time Lithuania was not a member of the European Union – I was free to present proposals relating to the activities of national companies with offshore companies.

If I remember correctly, it was ten years ago when we imposed ‘taxation at source’ for those making transactions with offshore companies. We have to deal with this issue and it is not an easy task.

However, in the current circumstances where there is a global understanding of the damage tax havens do to taxation systems of Member States, of the United States and of other countries, I think that we should be able to reach a common solution.

2-082

Leonardo Domenici (S&D). – Signor Šemeta, lei ritiene che sia attuale e realistico riproporre il dibattito su una leva fiscale comune europea, oltre

all'armonizzazione, al coordinamento e alla *good governance*, che sono obiettivi importanti che lei ha già ricordato nel suo intervento?

In particolare, nel rispondere alla quinta domanda del questionario del Parlamento europeo, lei fa riferimento alla possibilità di introdurre un'imposta sulle transazioni finanziarie. Le chiedo: quando questa proposta ci sarà da parte della Commissione – e se ci sarà – quale rapporto avrà con altri paesi? È di questi giorni la notizia che anche il Presidente Obama pensa a qualcosa del genere. Quali sono le finalità della proposta? Lei pensa soltanto a transazioni finanziarie da tassare o anche ad altro?

2-083

Algirdas Šemeta, *Commissioner-designate*. – This issue is being broadly discussed at various fora, and the European Council has adopted a decision to apply to the IMF for an IMF analysis of the possible application of this tax at global level. The current position of the Commission is that it is possible to move forward with this specific proposal if that is what is required at global level.

I personally think that we have to make a very thorough impact assessment of the consequences of a financial transaction tax, because there are still many questions unanswered, such as what the revenue would be used for, what the basis for this tax would be, and what implications it would have on the volume of trade in financial markets. There is an Austrian study on this particular subject. However, much more work has to be done in order to come up with a final decision on this particular matter. A very thorough and detailed impact assessment has to be made, and the Commission services will be ready to do this.

2-084

Leonardo Domenici (S&D). – Sulla base consolidata comune, lei intende riprendere il lavoro che già è stato svolto per portarlo a termine? Pensa eventualmente che sia possibile un'applicazione graduale, anche da parte di singoli gruppi di paesi, sul modello della cooperazione rafforzata, della base imponibile consolidata comune?

Inoltre, nella quinta domanda lei parla anche di meccanismi finanziari innovativi, di fonti di finanziamento innovative. Cosa intende?

2-085

Algirdas Šemeta, *Commissioner-designate*. – Concerning the CCCTB, I am sure I have to continue the work which has been done in the past and to assure Member States that the CCCTB element is beneficial for the businesses of the Member States, including small businesses.

I have asked our services to look at the small business element in the CCCTB area, and we have to move forward with this proposal as fast as possible. As regards the possible implementation in certain Member States, first of all, the proposal itself states that this will be optional, so it will be possible for companies to choose their CCCTB and then follow this requirement.

2-086

Olle Schmidt (ALDE). – As a Liberal I am always in the middle! We are at a very sensitive part of this hearing: taxes. It is very close to all the citizens and it is more or less for you, as an incoming Commissioner, a minefield.

As you know, former Commissioner Monti is preparing a report containing a recommendation for the relaunching of the single market. Professor Monti stated the need for firming up market integration by moderating tax competition. He is talking about limiting tax competition. He agrees on tax competition, but also limited.

What do you think about the statements by Mr Monti, and what do you think will come out of the report by Mr Monti? At least, what do you think and perhaps what do you hope will come out of the report?

2-087

Algirdas Šemeta, *Commissioner-designate*. – I think that we share common values with Mr Monti, particularly in relation to the development of the general market. I think that the biggest achievement of the European Union is the development of the internal market, but it is still far from perfect.

It is our goal of course, first of all for Commissioner-designate Barnier, but also myself and other Commissioners, to close the loopholes in the internal market. In the taxation area we still have many loopholes. I think that, in times of crisis, it is good to deal with this issue. When we talk about competition, I prefer to have the cooperation of Member States in the tax area but I am also in favour of fair competition, provided that this competition does not lead the way to the bottom – that is very important.

The Commissioner has to monitor the situation, so we have to have a balanced level of competition in taxation matters where it is beneficial for the development of the Member States because I think that, if there is no competition in tax matters at all, it could happen that some Member States could try to solve all their problems with their taxation instruments, which I think would not be fair enough.

2-088

Olle Schmidt (ALDE). – Yes of course, but perhaps fair competition could be understood in different ways in different countries, making it difficult to interpret.

I have a follow-up question. Mr Monti is not talking about the level of taxes, and I think the public is most interested in those levels. Do you think that tax levels will decrease generally in Europe or will they increase? I am talking about the demographic situation, the pension system, all the problems with the banks, the car industry, all the state aids and so on. Can you give a prediction?

My last question is linked to the other questions, which is that the Council of Ministers has been very stubborn

on this issue. Why should you do any better in convincing them?

2-089

Algirdas Šemeta, Commissioner-designate. – I will try to be brief, although the question is a very difficult one. The general taxation level in the European Union is around 12% higher than in the United States and Japan if I am not mistaken. So it means that we as a bloc – or rather a Union – are actually quite heavily taxed. But on the other hand we must bear in mind the issues which you mentioned about the crisis situation and the need to deal with mounting debt in the Member States.

Taxation is of course one of the areas where Member States could take decisions to use such instruments. Of course the best of way of handling issues such as that is to start with the expenditure side and if necessary to make decisions on the revenue side.

2-090

Astrid Lulling (PPE). – Madame la Présidente, Monsieur le Commissaire désigné, ma question concerne les droits d'accises, plus particulièrement ceux sur les boissons alcoolisées.

Par le passé, la Commission européenne s'est itérativement cassé les dents – heureusement – sur une proposition visant à augmenter les taux d'accises et à abolir, notamment, le taux zéro existant pour le vin tranquille. Je voudrais savoir si vous avez aussi l'intention de promouvoir ce type de proposition. À vos yeux, le taux zéro pour le vin doit-il disparaître?

L'augmentation des taux minima depuis 1992 n'a pas abouti à une harmonisation. Ne pensez-vous pas qu'il vaudrait mieux introduire aussi des taux maxima, au lieu de relever constamment – ou de vouloir relever constamment – les taux minima, ce qui comporte aussi un risque inflationniste?

2-091

Algirdas Šemeta, Commissioner-designate. – The excise area is very interesting and one of the favourite areas for me as the former Minister of Finance. I made a lot of decisions in this specific area in my Member State.

I share your view that, because of the nature of excise taxes, they are subject to inflationary pressures, so of course we constantly attempt to adjust minimum excise rates to the level of inflation. Here we have to also take into account the differences in excise rates between Member States which are on the borders of the European Union and neighbouring countries. Of course, the higher the excise the more difficult it is to combat smuggling. This has to be taken into account. We cannot look at this from only one angle.

In general, I think that the exceptions in taxation are not the best solution. This also relates to the issue of wine, but I fully understand also how difficult it would be to reach a common joint solution, as this requires anonymity.

I hope that we will be able to move forward in this direction.

2-092

Astrid Lulling (PPE). – Frau Vorsitzende! Darf ich es vielleicht mal auf Deutsch sagen? Ich glaube, der designierte Kommissar hat einen enormen Nachholbedarf in Sachen Kenntnis dieser Materie. Denn was er uns jetzt erzählt hat, das macht wirklich keinen Sinn. Ich bin gerne bereit mitzuhelfen, damit diese Bildungslücke geschlossen wird. So kann man doch nicht antworten und überhaupt nicht verstehen, worum es geht. Wir haben doch einen gemeinsamen Markt, Herr Kommissar! Haben Sie noch nie etwas von Steuerwettbewerb gehört?

2-093

Algirdas Šemeta, Commissioner-designate. – I am very sorry if my reply did not satisfy you. But I mentioned, in many replies, that I am in favour of developing the internal market. Taxation policy is one of the crucial policies which should help in the future development of the internal market.

I intend to implement what is proposed in my written replies and what I said during the course of this hearing.

2-094

Magdalena Alvarez (S&D). – Señor Semeta, me he alegrado muchísimo al oír su posicionamiento sin fisuras sobre la necesidad de reforzar la lucha contra el fraude fiscal y la supresión de los paraísos fiscales. Creo que las sucesivas intervenciones de los miembros de nuestra comisión ponen de manifiesto, en primer lugar, la importancia del fraude, la dificultad de su lucha y también, por qué no decirlo, la resistencia de algunos países a ir en esa dirección.

Por eso, creo necesario, señor Semeta que nos concrete, que haga un esfuerzo de concreción, sobre la Directiva de cooperación administrativa, que ya presentó el Sr. Kovacs, y sobre la que estamos trabajando.

¿Cuál es su posicionamiento en relación con el levantamiento del secreto bancario? ¿Cuál es su posicionamiento sobre el intercambio automático de información como regla general en las relaciones entre los países? ¿Cuáles son las medidas que propondrá para evitar el incumplimiento de esta Directiva o las sanciones? Finalmente, ¿hay nuevas iniciativas en relación con el posicionamiento del G20?

2-095

Algirdas Šemeta, Commissioner-designate. – It is very important to pass legislation in the area of cooperation in tax matters. I think the issue of automatic exchange of information is of crucial importance. I have no doubt that this has to be moved forward.

We have made good progress in negotiating this proposal. There are two Member States still opposing the proposal, and which want to have a package approach, including an agreement with Liechtenstein and other small countries in Europe, and are making this

a condition. However, we are set to continue discussions on this particular subject this month, on 19 January.

I hope that those two Member States will agree not to block the decision on this particular matter, because it is also important for them to have an automatic exchange of information.

2-096

Magdalena Alvarez (S&D). – Cuento con todo nuestro apoyo para avanzar en ese sentido. Creo que, como usted ha dicho, es el momento oportuno y los ciudadanos europeos difícilmente comprenderían que los Estados miembros se resistieran a intercambiar la información y a colaborar para aplicar nuestros propios sistemas fiscales y también los impuestos comunitarios. Así que le agradezco su respuesta.

2-097

Markus Ferber (PPE). – Frau Vorsitzende, Herr designierter Kommissar! Wir haben jetzt schon viel über Betrugsbekämpfung im Steuerbereich gehört. Sie sind aber nicht nur für die Betrugsbekämpfung zuständig, sondern auch für das Steuerrecht. Bei aller Liebe zum Steuerwettbewerb haben wir natürlich im gemeinsamen Markt durchaus ein paar Themen, die auch einer stärkeren europäischen Harmonisierung bedürfen. Ich möchte nur zwei Stichworte nennen: Das ist zum einen die Bemessungsgrundlage bei der Körperschaftsteuer, die ja diskutiert wird, und zum anderen die Frage der Mehrwertsteuerreform. Wann werden Sie – und das will ich bitte ganz konkret wissen – hier entsprechende Vorschläge vorlegen? Denn ohne Vorschläge der Kommission geht ja auch nach Lissabon nichts voran.

2-098

Algirdas Šemeta, Commissioner-designate. – On the CCCTB, I think that the Commission will come with a proposal as soon as possible. We have to finalise the impact assessment of certain elements of the CCCTB. When this impact assessment is finalised, I hope this proposal will be tabled. At least I intend to initiate it but of course it is a collegial decision and the college has to take its decision.

If I understood correctly, you asked me about the VAT reform. My intention is to develop a new VAT strategy, which will tackle the issues which are left over from the previous strategy, and also to deal with the issues concerning a definitive VAT system and the future development of a VAT system which will take into account the previous strategy that was approved some years ago. It requires a new vision and, at the beginning of the mandate, we will come with the proposal on a new VAT strategy.

2-099

Markus Ferber (PPE). – Ich darf bei der Mehrwertsteuer bleiben. Einer Ihrer Vorgänger, nämlich Kommissar Monti, hat einmal angekündigt, als der Europäische Binnenmarkt geschaffen wurde, dass bis zum Jahr 1996 bei der Mehrwertsteuer das Ursprungslandprinzip eingeführt werden soll. Jetzt ist Herr Monti nicht mehr im Amt, das Jahr 1996 ist vorbei. Bis wann werden Sie dieses Versprechen der

Kommission vom Anfang der Neunzigerjahre umsetzen können?

2-100

Algirdas Šemeta, Commissioner-designate. – You know that currently we have a transitional VAT system and the system has been in transition for quite a long time. The new decisions in the taxation area, particularly on VAT on services, are moving more towards the principle of destination rather than the principle of origin and I intend to address this issue in the strategy for new developments in VAT and the VAT area.

2-101

IN THE CHAIR: MALCOLM HARBOUR
Chair of the Committee on the Internal Market and Consumer Protection
(Associated committee)

2-102

Chair. – Just to reorientate the hearing, the focus of our work in the Committee on the Internal Market and Consumer Protection centres on the whole area of your responsibility, Commissioner-designate – on the customs union. If we look at your mandate from President Barroso, we are pleased to note that the strategic framework for the customs union, exploitation of information technology and better coordination of border management featured as one of your key objectives. I am very pleased that so many members of my committee are here today to ask you questions related to that very important part of your mandate.

2-103

Eija-Riitta Korhola (PPE). – Most of us understand that the challenge of reducing greenhouse gas emissions requires a global effort, not just unilateral actions. The EU Member States that have set the targets required in the energy and climate package should not suffer too much the consequences of environmental dumping outside the EU. The problem of unfair competition and carbon leakage might get even worse if the result of Copenhagen COP is interpreted in such a way that we have to tighten our target from 20% to 30%.

The committees of the European Parliament have discussed the possibility of a carbon tax on several occasions. Has the Commission any intention of proposing a carbon tax? Do you consider that a carbon tax could be useful and beneficial, taking into account the EU's trade relationship and its position in the global market? Do you believe yourself that we should tighten our target from 20% to 30%? Finally, do you consider that there has been enough research into the possible implications and what might be the negative consequences?

2-104

Chair. – Before Mr Šemeta replies, could I please ask for more silence in the room. I know there are people leaving for meetings, but would you please help him. Can I also remind members of the committee that we are talking about the customs union. I am prepared to be indulgent with Mrs Korhola on this occasion, but will other Members please confine their questions to the area

for which we are responsible. Mr Šemeta, I will allow you to answer the first part of the question, but I will not allow Mrs Korhola a supplementary on this occasion.

2-105

Algirdas Šemeta, *Commissioner-designate*. – We are still in the taxation area, and I consider it very important to have development in the green taxation area.

Actually, an energy taxation directive will be one of my first priorities in my future job, provided you approve me for this position. An energy taxation directive would include, of course, the issue of CO₂ taxation; it would split energy taxation between the energy element and the CO₂ element. This would help us to establish clear price signals for that part of the carbon area not covered by the emissions trading system.

You raised the issue of cross-border leakages, which is a really important subject. I would prefer an international agreement to be reached in this area, but the Commission is at the same time now looking into a possible impact analysis of the situation. When that analysis is finished we will be ready to come forward with proposals in this area if necessary.

2-106

Catherine Stihler (S&D). – I would like to ask you a question on the EU anti-counterfeiting action plan. In the Committee on the Internal Market and Consumer Protection, we have been discussing the serious problem of falsified medicinal products and the potential of these particular products to harm, and in extreme circumstances, kill EU citizens. As you make no reference to false medicinal products, can I be reassured that this subject will be addressed in the EU anti-counterfeiting action plan?

2-107

Algirdas Šemeta, *Commissioner-designate*. – The issue of counterfeiting is of crucial importance in my portfolio, and I intend to swiftly implement the anti-counterfeiting plan for 2009-2012.

There are provisions in the plan relating to amendments to legislation, to operational matters and also to work with industry and I am prepared to explore all the positions in the action plan in order to make progress in the area of counterfeiting. The counterfeiting of medical products is particularly dangerous for the public, and we have to very much orientate our risk assessment systems to what can be very harmful goods that could damage the health of our citizens. I will certainly work very hard in this particular area.

2-108

Catherine Stihler (S&D). – You mentioned that the EU anti-counterfeiting action plan applies until 2012. What is your vision post-2012 for this action plan?

2-109

Algirdas Šemeta, *Commissioner-designate*. – One important point is to come to agreement internationally on the issue of counterfeiting. There are already

agreements that have been concluded. One very recent agreement was with China, on specific matters.

Counterfeiting is a global issue, and it is not only customs that are concerned with this issue. For the future, we have to develop a joint action plan involving both international pacts and also other institutions concerned with the issue of counterfeiting, in order to have globally coordinated efforts in relation to counterfeit products.

2-110

Wim van de Camp (PPE). – I have a question about the relationship between OLAF and the Taxation and Customs Union DG. This morning we talked about the special position of OLAF but in practice my Group, the EPP, sees some problems in your portfolio about the responsibilities for OLAF, on the one side, and the Taxation and Customs Union DG, on the other side. How are you going to manage these two responsibilities in practice?

2-111

Algirdas Šemeta, *Commissioner-designate*. – As I understood it, you have in mind the issue of a possible conflict of interests in my position and here I can firmly reassure you that I do not see a possibility of conflict of interests between the various parts of my portfolio and particularly between OLAF and the Taxation and Customs Union DG, because the Taxation and Customs Union DG's responsibilities are development of legislation and also monitoring and surveillance of implementation of legislation, while the legislation itself is implemented by the Member States. Also it is in the interest of the Taxation and Customs Union DG to fight fraud; and actually the anti-fraud item becomes the unifying item of my portfolio which joins the various parts related to tax, customs and also to the spending of EU money.

So I think that there is no potential for conflict of interest in my portfolio. I think that if one looks at the composition of the portfolio where all the discharge and administration is in one portfolio, then risks of potential conflicts of interest would be much higher than in the case of the composition of my portfolio.

2-112

Wim van de Camp (PPE). – But that is exactly my point. If the Commission says that the Taxation and Customs Union DG is fighting fraud and in the meantime OLAF, for example, is also dealing with fighting that special part of fraud, what is the relationship between the two investigations and what position are you going to take?

2-113

Algirdas Šemeta, *Commissioner-designate*. – The answer here is very clear. We have to ensure appropriate cooperation between institutions in fighting fraud and we have systems for the exchange of information on issues related to fraud and mergers. Actions, whether they are taken by OLAF or by the Taxation and Customs Union DG, have to be well coordinated in order to avoid

duplication of effort and to avoid, let us say, inefficient use of resources.

This is how the work is going on now and I think it does not cause any specific problem in this area. I hope this will also be the case in the future.

2-114

Christel Schaldemose (S&D). – Hr. kommissær! De siger i Deres skriftlige svar, at i toldpolitikken er borgernes sikkerhed utroligt afgørende for Dem, og De har også lige i Deres svar til fru Stihler nævnt, at det er vigtigt at gøre noget f.eks. i forhold til vareforfalskning, men jeg savner lidt nogle konkrete bud på, hvordan De vil gøre en indsats i den sammenhæng. Hvilke initiativer vil De tage for at sikre f.eks. en bedre dialog – ikke bare med Kina, men også med Rusland og med USA osv. – med fokus på borgernes sikkerhed i EU, når varerne kommer ind?

2-115

Algirdas Šemeta, Commissioner-designate. – I think that a lot of progress has been achieved in the area of relations between the European Union and China. There has probably been less progress with Russia, so I think that it is very important to negotiate and reach agreement with Russia on specific matters and issues such as drug precursors, which are also a very important topic. In the case of China there is a cooperation agreement and there are a number of very good projects in the pipeline, including secure and smart trade lanes and recognition of authorised economic organisations. If we could achieve mutual recognition, that would enhance significantly the supply chain of goods and the concept of implementation and, finally, security of supply, which is I think one of the key policies of the Commission for the future.

2-116

Christel Schaldemose (S&D). – Jeg er sådan set enig i, at der er gjort meget, men antallet af farlige varer, der kommer ind på det europæiske marked, er faktisk også i voldsom stigning. Hvad vil De gøre for at samarbejde med de andre kommissærer, som også har et ansvar for f.eks. produktsikkerhed og markedsovervågning på det europæiske marked? Hvad vil De gøre for at sikre et bedre tværgående samarbejde mellem de kommissærer, som har ansvaret for at sikre dette område?

2-117

Algirdas Šemeta, Commissioner-designate. – I think that you are totally right that a number of Commissioners are concerned with this issue and not one but several DGs are involved. The new Commissioners-designate have discussed the working arrangements for the future Commission, which could include establishing ad hoc groups on specific matters. I think that such a group could be established on the very important issue of counterfeiting and infringement of intellectual property rights, so as to coordinate our activities when proposing specific policies in this particular area.

2-118

Regina Bastos (PPE). – Eu voltarei à questão da contrafacção, que me parece uma questão muito grave, um fenómeno muito grave que afecta a segurança e a confiança do mercado e, em alguns casos, como no caso dos medicamentos, põe em risco a saúde dos cidadãos. É uma situação de violação das boas práticas económicas com efeitos muito negativos para a economia europeia e é também uma questão directamente ligada à política aduaneira.

Dito isto, Senhor Comissário, prevê a Comissão iniciativas no combate à contrafacção? Perdoe-me a franqueza de lhe dizer que, até aqui, as medidas que anunciou são medidas muito vagas e vastas e pouco concretizadas. Gostaria que fosse mais concreto relativamente às medidas que pretende adoptar e, também, quanto ao calendário dessas medidas.

Quanto ao acompanhamento do Código Aduaneiro, gostaria de saber qual é a fórmula que o Senhor Comissário vai adoptar para fiscalizar e acompanhar a implementação deste código. E, finalmente, se o Senhor Comissário está a prever ou a antecipar problemas em relação à execução do Regulamento.

2-119

Algirdas Šemeta, Commissioner-designate. – As I mentioned when answering the previous questions, the counterfeiting issue is not solely the responsibility of the Commissioner responsible for customs. It is a much broader issue, and here we have to ensure good cooperation between various policy areas and between Commissioners. With regard to the customs side, I think it is very important to pay appropriate attention to the issue of counterfeiting when developing risk analysis systems so as to further improve them, and to ensure good sharing of information between national authorities in the Member States in relation to trafficking in counterfeit goods. Here I think we can still make further progress.

On implementation of the Customs Code: yes it is quite a significant challenge but on the other hand I think that we have a common interest in implementing it by the due date, June 2013, because there are a lot of provisions in the Customs Code which will make it possible to simplify the activities of businesses, implement the concept of e-customs and implement other new initiatives including the ‘single window’ concept, which is also of the utmost importance.

2-120

Regina Bastos (PPE). – Era só para saber, uma vez que o Senhor Comissário diz que, como todos nós sabemos, há outros colegas Comissários com competências na área da contrafacção, se por acaso já reuniu com esses seus colegas para arranjar, digamos assim, uma coordenação da acção para o combate à contrafacção.

2-121

Algirdas Šemeta, Commissioner-designate. – We have had several meetings and several seminars of the new Commissioners before the hearings where we discussed how we will coordinate our future activities. The matter

of coordination was a very important one and, as I mentioned already, we agreed to set up ad hoc groups on specific matters. I think it is very important to have in the group a few Commissioners – the Internal Market Commissioner and other Commissioners – who could discuss common policies in this particular area.

2-122

Jürgen Creutzmann (ALDE). – Herr designerter Kommissar! Wir haben gerade über gefälschte Produkte diskutiert, die in den europäischen Markt eingeführt werden. Wie Sie wissen, geht ein weiterer gewichtiger Gefahrenfaktor von aus Drittländern importierten Verbrauchsgütern aus, die europäische Sicherheitsstandards nicht erfüllen. Mit welchen konkreten Maßnahmen gedenken Sie die europäische Koordinierung der nationalen Zollbehörden und Marktüberwachungen weiter zu verbessern und den Eintritt gefährlicher Produkte in den Binnenmarkt zu verhindern?

Besteht in einem einheitlichen Binnenmarkt nicht auch die Notwendigkeit einer europäischen Marktüberwachung bzw. der Lastenverteilung zwischen den Mitgliedstaaten, deren Überwachungsbehörden in unterschiedlichem Maße gefordert sind? Ich möchte das an einem Beispiel deutlich machen: Wenn die Produkte in den Seehäfen – beispielsweise Rotterdam, Hamburg oder Genua – hereinkommen, dann sind sie auf dem Binnenmarkt. Dort entstehen natürlich Belastungen für die Staaten, die das überwachen müssen, was aber allen zugute kommt.

2-123

Algirdas Šemeta, Commissioner-designate. – I think that a modernised customs code provides us with a good opportunity to make very significant progress in this area, and a centralised clearing system is under development. Actually, this is a kind of revolution in this particular area, because when the system is implemented the trader will not need to move with his goods as they enter the general market; he will be able to submit all the necessary documentation to his home customs office.

I also have ideas on how to merge centralised clearing systems in the customs area with the area of taxation, such as VAT and excise, in order to have a real centralised clearing system for all these areas, allowing the trader to deal only with his domestic authorities.

These projects require huge efforts of cooperation and coordination between Member States and I think that through implementation – through monitoring the progress in the development of these projects – we will ensure better coordination for the institutions which are working not only in the customs area, but also in other areas related to international trade.

2-124

Jürgen Creutzmann (ALDE). – Wir haben unterschiedliche Systeme der Überwachung. In Deutschland sind beispielsweise die einzelnen Bundesländer für die Überwachung zuständig, in anderen Ländern wird das zentral geregelt. Die

Marktüberwachung ist sehr unterschiedlich, es gibt dort noch Schwächen. Was wollen Sie tun, um in den einzelnen Ländern zu einer Verbesserung bei der Marktüberwachung beizutragen?

2-125

Algirdas Šemeta, Commissioner-designate. – Of course, we cannot intervene at the European Union level in the internal situations of the Member States. They are free to establish their systems, as they think is appropriate. So I think that our goal is actually, despite the variety of the systems, to ensure proper coordination. IT development is the major instrument to allow for coordination between Member States' authorities, and I intend to facilitate this development.

Of course, there are various thoughts about possible joint customs, but that is something for the future and not for today's European Union.

2-126

PRESIDENZA DELL'ON. LUIGI de MAGISTRIS

2-127

Algirdas Šemeta, Commissioner-designate. – Thank you very much for the questions you raised during this session. I think that this is the first real dialogue between the respective committees and myself. I think that this open dialogue is very important in order to solve problems and challenges that are facing the European Union.

Of course, I am not in an easy situation as I will have three committees to cooperate with. I have already had excellent cooperation with the Committee on Budgets, since I am currently responsible for the budget. I certainly will take this experience of cooperative mood with me to ensure cooperation with the respective Committees on Budgetary Control, on the Internal Market and Consumer Protection and on Economic and Monetary Affairs.

Today, I heard a lot of very good questions which will allow me to come up with new ideas and new proposals for the future. There are a lot of issues which have to be solved in the area of EU expenditure and I am ready to work together with you on this, because the concepts which will be proposed will not be easy ones. After agreement, I will need your full support in pushing forward these proposals.

An even more difficult situation is in the area of taxation where we need unanimity in decisions. Here I will rely on your support on new proposals relating to the deepening of the internal market, the combating of tax havens and the implementation of the concept of green taxation. There are a lot of ideas and projects in the pipeline and I intend to cooperate very closely with you; I will be open to ideas and to the exchange of information on matters related to my portfolio.

I think this openness and cooperative mood will help us make the decisions which will facilitate the development of the European Union.

(Applause)

2-128

Presidente. – Ringrazio il Commissario Šemeta e tutti voi per le domande approfondite e articolate che avete fatto.

Vi ricordo che oggi pomeriggio, dalle ore 15.00 alle ore 17.00, si terrà una riunione a porte chiuse della commissione per il controllo dei bilanci che avrà come oggetto proprio la valutazione dell'audizione odierna. A questo incontro sono invitati i presidenti della commissione IMCO e della commissione ECON che potranno portare il loro contributo per quanto riguarda le commissioni di loro diretta competenza.

Grazie e buona giornata a tutti.