Let's go back a few weeks, to March 18, 2015. The EU Commission announces its much heralded Tax Transparency package. The package contains a number of elements, like the list of the Code of Conduct of 1999. To refresh memories: this report, lead by a UK national, contained 66 harmful tax measures. The 66 measures were split into 20 internal EU countries and 46 mainly dependent and associated territories. The EU Community, even though this capacity may not give rise to an identifiable measure or practice that can be described and assessed by the Group at this stage the Group decided to add four measures to the list of potentially harmful measure and increase them into an accurate assessment process.

The study mentioned above administrative practices were never published. The reason for not publishing was not clear. The reference in the Report that parts of it were apparently used in the Code of Conduct Report indicate not only the existence of the study but also an unwillingness to publish. It is today's world where countries compete and taxpayers must be more transparent than ever before the time has come to question the decision not to publish. The report was prepared by the UK Law firm Simmons and Simmons. Today, the report was published because the French administration did not feel it and certainly did not feel it was appropriate to publish it.

Will the French—perhaps not relevant but noteworthy given the rumour surrounding the 1999 study. Leader of the EU Committee dealing with the Transparency package, Lamassoure “This is about transparency and justice”. The move to expand the background demanding full transparency of the taxpayer and tax authorities, I imagine. The EU Commission on its own announced the new chair of the Transparency package I would not have recalled and combined various signals and pieces of information received since 1999. What is the issue? Paragraph 26, page 10, of the Code of Conduct Report (23.11.1999, SN 4901/99), reads as follows:

"26. The Commission appointed consultants to undertake a comparative study across Member States of administrative practices in taxation. Member States presented a number of comments on that study. The Group have noted that the capacity of national authorities, whatever their level, to take account of individual cases varies among Member States and may have an influence on the location of business activity within the Community, even though this capacity may not give rise to an identifiable measure or practice that can be described and assessed by the Group at this stage the Group decided to add four measures to the list of potentially harmful measure and increase them into an accurate assessment process."