

Vergaderjaar 2022–2023

**31 066**

**Belastingdienst**

**Nr. 1212**

**VERSLAG VAN EEN GESPREK**

Vastgesteld 11 april 2023

De vaste commissie voor Financiën heeft op 21 maart 2023 overleg gevoerd over **Uber Files**.

Van dit overleg brengt de commissie bijgaand geredigeerd woordelijk verslag uit.

De voorzitter van de commissie,  
Tielen

De waarnemend griffier van de commissie,  
Schukkink

**Voorzitter: Omtzigt**  
**Griffier: Lips**

Aanwezig zijn vier leden der Kamer, te weten: Alkaya, Dassen, Nijboer en Omtzigt,

alsmede de heer MacGann.

Aanvang 17.09 uur.

**De voorzitter:**

Ik open deze hoorzitting over Uber met de heer MacGann. Hoewel Engels een van de vier officiële voertalen is van het Koninkrijk der Nederlanden, is het volstrekt ongewoon om een vergadering in het Engels te houden. Toch kiezen we daarvoor, vanwege onze gast. Ik hoop dat u daar begrip voor heeft. We zullen proberen om achteraf een korte vertaling online te zetten, maar we hebben geen simultaanvertaling voor de mensen die meekijken.

Good afternoon, and welcome to this meeting between members of the standing committee on Finance of the House of Representatives of the Netherlands and Mr Mark MacGann, former employee of Uber. I wish you a warm welcome, Mr MacGann. You travelled to us to answer questions and to clarify your view on the fiscal treatment of Uber in the Netherlands. The reason why we invited you are the Uber Files and a number of newspaper articles.

Also a warm welcome to Ms Gibson, the legal adviser of Mr MacGann. We fully appreciate that you need legal advice when you blow the whistle. A warm welcome to the members of the public in this room and to those who follow this meeting in the room next door. There was so much interest in this meeting that we had to seat people in a second room. Welcome also to those who follow the meeting online.

We have one and a half hours and relatively few Members of Parliament present. That means that we have ample time. I propose that you, Mr MacGann, start by giving us an introduction. If you need fifteen minutes, you will have them. Then there is room for asking questions for clarification.

I invite the members to briefly introduce themselves.

**De heer Nijboer (PvdA):**

My name is Henk Nijboer, spokesperson on finance for the Labour Party.

**De heer Alkaya (SP):**

I am Mahim Alkaya, MP for the Socialist Party and spokesperson on finance among other things.

**De heer Dassen (Volt):**

Laurens Dassen, MP for the European party Volt.

**De voorzitter:**

Mr MacGann, the floor is yours. When you speak, please use the microphone, so that people can hear you. Besides, the camera will then zoom in on you.

**De heer MacGann:**

Thank you, Mr chairman, for the invitation to the finance committee. I am here today at your invitation to answer any questions you have, following the publication of the so-called Uber Files last July. As you know, I was previously a senior executive at Uber, in charge of public policy. My main role was to convince governments and regulators in nearly 50 countries around Europe, Africa and the Middle East to change the law to allow

Uber to operate and be successful. So, I am the source of these files, which came to light through an investigation that was jointly led by the Guardian newspaper and the International Consortium of Investigative Journalists. Over 108 journalists from 44 media organizations in 29 countries researched through more than 124,000 documents, to reveal how Uber bullied its way into cities around the world, including here in the Netherlands.

The files span a period from 2013 to 2017 and they unveil Uber's aggressive expansion across the world. They show that just in this region alone we lobbied more than 1,800 politicians and officials in 29 countries, as well as many senior representatives of the European Union. The data shows that the company had easy access to prominent leaders. The company influenced governments and the company avoided taxes. So, why do I release this information? Why do I sacrifice my reputation, my career, my health and countless friendships by providing the data to the media and by assisting them with their work? Because, members of the finance committee, ladies and gentlemen, this is not just about Uber. It is about the systemic failures that helped a company like Uber to take advantage of loopholes to get what they wanted, to the detriment of drivers, taxpayers and even democracy itself. The reason why I am here today is to try and help to prevent this from happening again. I have been at the nexus of the worlds of business and government for almost 30 years. I was trusted by companies and their shareholders to convince legislators, regulators and governments to propose, enact and revise laws and regulations in the interests of private enterprise. I am proud of that career and of much of the work I accomplished.

But in the minds of some there is something opaque and underhanded about lobbying. Being a lobbyist is not always perceived as a noble thing to be. According to the dictionary, a lobbyist is a person seeking to influence legislators on a particular issue. That is essentially what I did. I continue to believe that skilled, ethical, regulated lobbying is a fundamental component of an effective democracy. It ensures that politicians like yourselves are well-informed and can make decisions that benefit us all, companies and people alike. For this to happen though, there have to be robust rules governing the interaction between the private enterprise and the representatives of the state, both politicians and civil servants. Those rules must be sensible, fair, non-discriminatory and as beneficial to the public good as possible.

What the revelations of the Uber Files show, is that the rules governing this interaction have broken down. They were not fit for purpose when Uber knowingly was breaking laws around the world and they remain unfit for purpose today. Uber bullied its way into countries and disregarded the law because it faced little or no real resistance. I am alarmed by the continued inability of the state, here and in many democratic nations around the world, to resist and refute unethical, immoral private sector interests, motivated not by the public good, but by profit and pure greed.

So if you accept that lobbying per se is not the problem, then what are the practices that bring lobbyists into disrepute and allow companies to drive a coach and four horses through the law, as Uber did in those days? Uber's methods duped politicians and the public alike, with politicians often sabre-rattling in the media but showing far greater interest in cooperation in our private meetings. It was no exception here in the Netherlands, where the highest levels of government, having eagerly provided Uber with an immoral, unethical tax status, provided encouragement in our private meetings while instructing the Public Prosecution Service and other enforcement authorities to raid our offices, scare honest Uber drivers and charge executives with criminal acts. It was very odd to witness the schizophrenic attitude of many governments. Telling us directly and via the media that we were breaking the law, while at the

same time trying to find quick fixes to let us into the market and hopefully generate tax revenues and create jobs and wealth.

I say this respectfully, but I suppose there was a certain logic here in the Netherlands that the government would do everything in its power to protect and defend Uber, given the tailor-made tax arrangement that the Dutch State awarded in 2013. I should perhaps remind you that Amsterdam served as the base for Uber's rogue operations around the world. By bending over backwards to ensure that Uber located its international headquarters here in the Netherlands, the government and many state agencies often turned a blind eye to the harm that this Dutch-based company was causing elsewhere. The data that I provided to the investigative journalists shows how the Dutch State operated as a defender of Uber, routinely fending off concerns of other EU member states and advocating Uber's interests in meetings in Brussels, while here at home the State harassed, fined and humiliated citizens who were recruited by Uber to drive in Amsterdam, Rotterdam and here in Den Haag. Democracies cannot function when those elected to serve the people engage in practices that are hidden from the public view and that are withheld from the public record.

Despite many freedom of information requests, the Dutch government still refuses to reveal the sweet tax deal it gave to Uber, stating that information related to tax matters is confidential. While this may be convenient for a government in the short term, in the long term it will undermine people's trust in politicians and set the stage for history to repeat itself. It is not my place to lecture Dutch elected representatives. My role is to simply share what I know in the hopes that this knowledge will help lead to a solution, a fix that ensures our democracy is strengthened and not harmed by lobbying. I am resolute in my conviction that the public interest is served wherever and whenever it is revealed that the common good was potentially sacrificed to the benefit of the powerful. In those days, Uber was very powerful. We had unlimited, disproportionate financial resources and political influence. Like many big tech companies then and since we were too big and too powerful for any one country to take on alone. That power was enhanced by weak transparency rules that allowed some politicians to hide their interactions with us. This is not just a Dutch or European problem. It is a global problem. Money continues to buy access and influence.

I blew the whistle because I realised that I helped sell people a lie. If people like me do not speak out, there is no hope for meaningful reform. Unless politicians like you, here in the Netherlands and around the world, and in each and every EU institution, take drastic action to establish ethics rules that prevent the type of behaviour we will discuss today, our democracy has as much to fear from self-inflicted wounds as it does from despots and autocrats with tanks and bombs.

I would encourage the finance committee to push for regulation of lobbying that is truly fit for purpose, here and at EU level. If you find what you read in the Uber Files to be unacceptable, please remember that such practices were made possible by a combination of ruthless greed and state failure and that many companies before and since have succeeded in subverting democracy and the rule of law, again with little effective resistance. We all win when we have robust rules. We all lose when those rules favour the powerful over the powerless.

If I may add two brief additional points before I take your questions. First, in the case of Uber, drivers were directly harmed by the lax rules that allow Uber to lobby in secret and that led to millions of platform workers in Europe being denied minimum social protection and basic human decency. I would encourage this committee and this parliament to ensure that the Dutch government supports the draft European directive on platform workers that was adopted by the European Parliament and to resist attempts by France and others to put the profit of companies like

Uber before the rights of Dutch workers. Ladies and gentlemen, Uber trampled over European labour laws from its Dutch base and it continues to do so today. Surely that must be a source of shame and embarrassment for those in this house who believe that basic social protections for workers are essential. How far will one government go to prioritise the race for foreign direct investment?

The second of two points is that since 11 July 2022 I am no longer a lobbyist. I have a new label; that of whistle-blower, klokkenluider, which for some also carries a negative connotation. Whatever your position, it is imperative that we protect those who risk everything to come forward with public interest information. The European Union directive on whistle-blower protection, which has finally, very late, been implemented here in the Netherlands, is a start, but there is so much more that we can and must do to assure that those who want to speak up can do so without fear of retaliation. I was lucky. I had incredible support from The Signals Network, a non-profit organisation that helps support me in my whistle-blowing journey. Every whistle-blower should know that this support exists and every government should welcome this support for its whistle-blowers. Nothing is more important to the future of democracy than shining a light on those who put our democracies in danger, those whose actions and greed weaken the democracies from the inside. Shining that light in large part depends on the courage of those who are willing to come forward and share what they know. We should do everything in our power to protect them when they do come forward. Dank je wel.

**De voorzitter:**

Thanks for your clear introduction and your very political statement. In my personal capacity as a former European rapporteur on whistle-blowers, I fully sympathise with that part of what you are saying.

I think it is time for the members» questions. They can be somewhat detailed, because we have plenty of time to do it. To us, this is a means to get some information for the debate that we will have on Thursday with the state secretary for Finance.

**De heer Nijboer (PvdA):**

Thank you very much for your very clear introduction, Mr MacGann. We talked with some people who work for Uber in the Netherlands nowadays. They really underlined the detrimental situation in which they have to work. As a social democrat, I think you should have a decent life when you work and when you work hard. I heard about the wages, the working conditions, the safety conditions and also the tips or tariffs. Uber does not act according to Dutch law. I would like to ask you to elaborate on that point.

Then the point of this meeting: the tax situation of Uber. Could you elaborate somewhat on the decision to locate Uber's headquarters in Amsterdam? What role did the tax circumstances in the Netherlands, the tax rulings and the Dutch tax authority play? How does this compare to other countries? Has Uber tried to negotiate with other countries to put their headquarters there? What was that debate? What were the circumstances that the Dutch tax authority provided to Uber?

**De heer MacGann:**

Thanks for the question. I should remind you that I am not qualified to speak about the details of how Uber drivers are treated today. If you take a trip and it costs € 20, how much of that € 20 does the driver actually receive in gross revenue and once they have paid for the car, petrol, insurance, parking, cleaning et cetera, et cetera? What do they actually take home? My knowledge in many European countries is that they barely take home even the minimum wage, in those countries where there is a

minimum wage. But I think that the experience of drivers today is of huge importance. There is this European law, which is now being decided between the European Parliament and the member states. So the Netherlands will be asked to take a vote on this in the second half of this year. It is important that we maintain the presumption of employment in the current version, so that if you believe you are self-employed, you are your own boss, you want to be independent and you do not want to be an employee, then you have to go and get lawyers to show that this is the case. If you listen to Uber, other platform companies or even the French government, there should be the presumption of entrepreneurship, so that if you are actually being treated like an employee and being told what to do by Uber and you are not your own boss, then you are probably not very well-paid and have to go and get a big, expensive law firm and wait for years in the court to get justice. This new European directive is very late, but it is very important.

Coming back to Uber's tax affairs, back in 2013 there was intense competition among EU member states, in particular the Netherlands, Luxembourg and Ireland, where I am from, to attract these big global companies, in particular in the tech industry, to come and locate their headquarters in that country. Then and even now sometimes politicians saw tech companies as a panacea for the social and economic problems that a country was facing. At the time, we said that Uber would create of course lots and lots of jobs, but we did not use the word «jobs» because we wanted to make sure people knew that we would not hire these people or pay them salaries or pay for the social protection.

However, the Netherlands was successful. We used to say to the media that we located our international headquarters in the Netherlands because it is a great country, which it is, because people speak great English, which they do, in the big cities of course, and because it is very central globally. But the fact is that the tax deal that the Dutch coalition at the time offered was very hard to refuse. It is on the public record in the media, since 2015, that Uber managed to strike a deal to pay corporate taxation on 1% of its global profit at a 25% basis point rate, so 25% of 1% of global profit. The other 99% of global profit would be diverted via the Cayman Islands and the Bahamas to Uber and its shareholders. That was the deal that was struck then. Uber says the drivers want to be self-employed. Uber spends tens of millions of dollars trying to block reforms to support drivers. But in any case when we were approached by the media, we did not go on the record about the details of the taxation agreement, but we also did not deny, because the journalists actually had the facts.

The role of the Dutch tax authority at the time. When we were having office raids and people getting arrested, executives and drivers getting harassed and fined by ILT, the enforcement arm of the Ministry of Transport, we had the Dutch tax authority as our champion at the EU level. In the European Union, then and I believe also now, there is a working group on taxation between the member states. Our ambassador at those meetings was the Dutch tax authority. When we were getting a lot of criticism from the French in particular, because of the nature of our operations there, and from Belgium, the Dutch tax representatives would explain that our corporate tax base was here and that the operations in France were just marketing entities, and in Belgium it was just marketing entities and in Spain it was just marketing entities. I think the facts that have been revealed since then showed this was not true and that we did actually create intellectual property in France, where all of Western European operations were run out of Paris, not out of Amsterdam. All of UK and Nordic operations were run out of London, not the Netherlands. The short answer is that the Dutch tax authority was a very cooperative friend. The data shows. It is not about my recollection or what I believe. As investigative journalists will tell you, it is about what the data proves

and does not prove. The data proves that we had regular behind the scenes off the record conversations with the Dutch tax authority. We knew what was going on in the EU working group on taxation. We knew what the French wanted. We knew what the Belgians wanted. We had a very willing friend and ally in the Dutch tax authority.

De heer **Nijboer** (PvdA):

You talked about the corporate tax of 1% of the world income and the Dutch tax rate of only 25%. So it is 0.25% that will be taxed. Is that still the tariff Uber pays nowadays?

De heer **MacGann**:

I do not know what the status is today. On 22 October 2015, a very long article was published in Fortune magazine, entitled «How Uber plays the tax shell game». I think it is now behind a paywall, but I would be very happy to pass it on to the committee if I do not get sued for copyright reasons. We were consulted about this very in-depth investigation. We decided not to go on the record. But it explains the revenue sharing agreements, the IP boxes et cetera, et cetera, between Uber Technologies in San Francisco, Uber B.V. in the Netherlands and Uber C.V., which is incorporated in the Netherlands but with headquarters in Bermuda. This is the reality of shell companies. In those days, the Netherlands was a very attractive, beneficial tax paradise for Uber's operations.

De **voorzitter**:

Do you have another question, Mr Nijboer? No? Mr Alkaya from the Socialist Party.

De heer **Alkaya** (SP):

Mr MacGann, first of all thank you for being here, giving us the information, blowing the whistle, and thank you for your important opening statements. What bothers me most as a socialist is not only that it starts off with a tax deal, which is very profitable for a multinational like Uber, but that tax authorities continue to be cooperative in a way that you call them a «champion», a «friend» and an «ally». At a certain point of time, there is a multilateral tax audit, which the tax authority, de Belastingdienst, of course knows about. There is also confidential information about Uber. It is suggested in Uber leaks that this confidential information, which is of course very valuable for the company Uber, is being leaked by the tax authority to the company. Could you elaborate a bit more on what happened there and how important that was for the company, because the government now denies that there was some bad doing in that case? Could you elaborate a bit more on that situation?

De heer **MacGann**:

The first thing I would say is if you look at the out-of-court settlement that Openbaar Ministerie made with Uber to drop the criminal charges against Uber – this is March 2019 – the actual briefing document from the Office for Serious Fraud of the Dutch government talks about these companies. It talks about Uber International B.V, Uber Netherlands B.V. et cetera. So you have information on the reality of Uber's structure in a different form, still a part of the Dutch State. I would also encourage you to look at the questions that your colleague Paul Tang asked in the European Parliament and the answer he was given by the executive Vice-President of the European Commission with regards to Uber and the fact that Uber transfers all income outside the United States to a Dutch holding company and that its global profits are kept artificially low. This is not the media speaking. This is Dutch politicians asking questions from the European Commission. The difference between the Dutch politician who asked the question and the European Commission who answered the

question is that she knows the content of the tax rulings between the Netherlands and Uber. But you do not, your colleague Paul Tang does not and of course the media does not. With regards to the cooperation, I read in the newspapers that the Dutch tax authority had investigated itself and found that it did nothing wrong. I read that in the newspaper. I do not wish any harm to the officials of the Dutch tax authority, but I was surprised that they did not contact me to see if there was anything in these 127,000 documents that would be of value.

When I looked into the several hundred emails that we exchanged internally here in the Amsterdam headquarters and with San Francisco, I saw that there are a lot of data that show what we were concerned by. We knew in advance, via the Dutch tax authority, what the French were asking for and what they would do in the future, from a tax perspective, in France. We knew what the Belgian tax authority wanted from us in Belgium. So we knew this in advance. What tax authorities in Belgium, France, Sweden, Denmark and other countries wanted in particular, was what we called pdd: partner driver data. We call drivers «partners», so they are «partner drivers», and tax authorities would want the actual data, so they wanted the names, the addresses, the driving licences and the car registration numbers of these drivers in France, Belgium, Sweden et cetera. The authorities wanted those so they could go directly to these women and men and tell them: first of all, you are committing fraud, because it is illegal to drive for UberPOP, and if you are not driving for UberPOP but for UberX, UberLUX, UberBlack or whatever it was at the time, you need to pay your income tax and you need to pay VAT.

In my opening statement, I talk about the schizophrenia of some governments, which were both enforcing against us and telling us in private, whether it was the French Minister of Economy or people here in the Dutch government, that they would help us. It was quite schizophrenic, but we knew via the Dutch tax authority what their counterparts in member states were saying, both on a bilateral basis and on a multilateral basis. This information and the data were not invented by some tax manager in Uber's offices. They were based on the very close relationship that we had. I know from experience in other European member states and other companies that when you have your foreign direct investment agency, they do everything in their power to get you to come and put your company in their country. And then they will continue to be a partner for you at the international level. It was consistent, if nothing else, that the Dutch tax authority would be our best ambassador in the EU discussions on taxation. But the data show, demonstrate and prove that we had a very close, convenient, cosy relationship on a day-to-day working basis with the representatives from the Dutch tax authority.

De heer **Alkaya** (SP):

Of course this is shocking, but how do you explain this culture at the Dutch tax authority? Do you think it was something specific and only Uber was getting this treatment? Or do you think that the culture came very natural to them? How else would you explain the leakage of confidential information, the close cooperation and the Dutch tax authority being such an ally of a multinational that other tax authorities are treating in a wholly different way?

De heer **MacGann**:

I would say in general, when you do everything in your power as a government to get a promising start-up that has 10 billion US dollars of venture capital money at a time when interest rates are close to zero to come and locate in your country ... Uber said it would create lots and lots of jobs in the Netherlands, which never happened. We would bring lots and lots of taxation revenue to the Netherlands. I am not sure if that has ever happened. There is a certain consistency, namely that certain

government agencies would continue to support you and cooperate with you. I guess that at the time the Dutch coalition signed this tax deal with Uber, they did not know that Uber was going to come and break the law in the Netherlands, France, Germany, Italy et cetera. I cannot really speak to the culture within the tax authority. I cannot speak to what orders they were given by the ministry of Finance or the ministry of Economics, but there was definitely ... Let me put this another way: I wish we could have had the same cosy relationship and regular information, in particular about closed-door EU Council's working group meetings, with the Minister of Transport, and with Openbaar Ministerie with regards to the criminal investigation. That would have made life a lot easier. But all I can do, is refer you to the data that I am mentioning here.

**De voorzitter:**

Mr Dassen.

**De heer Dassen (Volt):**

Thank you, Mr MacGann, for sharing this information. I would like to ask a question about what you said in the last part. Of course, it is shocking news that the tax authorities were sharing information on partner countries with Uber, also regarding the Uber tax drivers. For me, a question is: why was it important for Uber to prevent or delay the sharing of this information, also by other countries? And, related to that: did the Dutch tax authorities help delaying this information request? Was information also shared about how these other countries were planning to use this information?

**De heer MacGann:**

Why was partner driver data important? We pretended to ourselves and to other people that we wanted to defend the drivers, because they were the backbone of the company. Uber was built on the backs of the men and women who drove for Uber then and who drive and deliver for Uber today. So we did not want – this is what we said to the media and to others – authorities getting direct access to driver data, because we thought it was unfair that they would get fined, have their cars impounded and get charged for the courts. And this is what happened to Uber drivers in many European countries. All of these things happened to Uber drivers. It was easier for organisations like ILT or the police to go after drivers than to go after the very wealthy founders of Uber sitting in San Francisco. The real reason, however, the truth about why we did not want the French, the Swedes, the Danes or the Belgians getting access to partner driver data, is that if those drivers were scared, threatened, fined or humiliated by the police or national authorities, they would not drive on the Uber platform. Then you have no Uber. The data in particular are relevant for 2014–2015. Then you had this UberPOP service, which we said was a ride sharing service. It was no more legal than «snorders» are in the Dutch language, but we knew that if governments and law enforcement were able to get access to the drivers' data, we would not have these drivers on the Uber platform. We referred to them as «supply». We needed supply of drivers to meet the demand of the consumers who would pay for the Uber rides.

Then the second part of your question. So that is why we really did not want the Dutch tax authorities to be part of the European coordination. We did not want the French, the Belgians or others finding a way to get access to the data. Some of the written communications or the meeting reports from our discussions with the Dutch tax authority show that the Dutch tax authority was successful in getting France and Belgium to delay going after partner driver data, which is what we wanted. So again, the correspondence and the data show that with the help of the Dutch tax

authority, we were able to slow down, if not prevent, enforcement authorities in some EU member states.

De heer **Dassen** (Volt):

I have a question on a different note, because our Prime Minister visited Uber as well, with Neelie Kroes. I was wondering if you could elaborate a little bit more on the meeting that was being held there. What was being discussed? I would like to get a little bit more insight into that conversation.

De heer **MacGann**:

Yes. As I said, I was working with governments and regulators in nearly 50 countries, so I was not always involved in the day-to-day relationship with the Dutch government, but we had some external lobbyists doing that. We had the benefit of some former senior politicians also having good networks to help us. When we were getting a lot of enforcement by ILT, getting the offices raided and when our leader was taken away to the police station for a day, we were trying to find a way to get a better dialogue with the Dutch government. We wanted to tell them that if they could just see how consumers loved Uber, maybe they would quickly change the rules the way we wanted them to and stop all this enforcement. In the conversations I had with the Prime Minister's staff at the time, in 2015, I was told: look, if ILT and Openbaar Ministerie are opening criminal cases, it would not look good if we had a meeting between Travis Kalanick, the founder of Uber, and Prime Minister Rutte. It would just be a bad look politically.

But then, a couple of months later, on the 2nd of February 2016, Kalanick and I hosted Prime Minister Rutte and Ms Kroes in our headquarters in San Francisco. That was a very positive, constructive and beneficial meeting. There are various meeting notes. The data contain a full meeting report of this meeting, in which we got very positive encouragement of the then Prime Minister, even though in parallel we were still being enforced against. Drivers were being heavily enforced against by ILT and the police. At that point, there was still an open criminal investigation by Openbaar Ministerie.

De heer **Dassen** (Volt):

Can you share that meeting report?

De heer **MacGann**:

So, this is where I answer a question with a question. On Thursday, so in a day and a half, I have to testify to the French Parliament's special investigative committee on the Uber Files. That is a committee with subpoena power. It is a committee with full judicial power. If you do not go, you get up to two years in prison and you get a big fine. They are asking me to hand over a lot of data, which I am compelled to do. That provides me with a certain level of legal protection. I am not afraid of getting sued by Uber. That was their first reaction when the Uber files were published. Their lawyers in the Netherlands wrote to my lawyers to say that they would sue me and that I would get fined billions of euros. But if I was afraid of Uber, I would never have come forward and blown the whistle. I have been formally recognised by the European Parliament as a whistle-blower, so I have the protection of the EU Whistleblower Directive. I understand from the clerk and deputy clerk of this committee that this committee does not have formal judicial investigative power, but if you ask me in writing to provide me with certain documentation, I can promise you that I will comply very quickly. Then if you get sued or I get sued, I am sure that we can find someone in the media to write about it.

**De voorzitter:**

As the chairperson, I'll take it upon me to ask for any documents afterwards. Do you have any more questions, Mr Dassen? No? Okay. Mr MacGann, you have just told us that the Dutch tax authorities slowed down the information sharing as much as they could, because Uber wanted to slow down the information sharing to set up UberPOP. That is right, is it not? Yes. Did the tax authorities tell Uber what France, the United Kingdom and other countries, like Denmark, would do with the driver data in case they had them?

**De heer MacGann:**

My recollection ... I can go back and look into the emails, because I was either a direct recipient of or cc to many hundreds of these emails from very senior people in San Francisco and the tax team here in Europe. It was a constant game of cat and mouse with tax authorities across the European Union, except of course here in the Netherlands, where things were very clear and had a clear legal basis, if not a clear ethical basis. But we knew the following. The UK was different. They wanted to go after the drivers for income tax and VAT, because the rules in London and elsewhere allowed for Uber to operate. We did not ever launch UberPOP in the UK, because we knew that the UK police were very serious and they would shut us down within a day, contrary to politicians in France, Belgian, Germany and the Netherlands, who threatened us through the media but did not actually carry out any real enforcement activity. The French, again, wanted us to shut down UberPOP. That is to say, the Minister of Transport and the interior Minister wanted that. I remember being summoned to the interior Minister's office and being told by him on a Monday that I would be in prison by that following Friday if I did not shut down UberPOP. I can tell you UberPOP was shut down in exchange for the Minister of Economy making a quick reform to the system so we could get as many drivers as we wanted. So, the French kind of wanted us to stop, but at the same time they wanted the VAT payments and the potential income tax payments, and also the social security, the so-called URSSAF. That is the state agency that is charged with making sure that people pay their social security contributions. They knew that if we had tens of thousands of drivers in France at the time, they were not paying their social security contributions, because Uber, this bunch of young guys from the US, was telling them: no, you are self-employed; you are entrepreneurs, so you do not have to pay income tax or VAT. Uber then became a very responsible tax citizen overnight by saying to governments: if you want VAT from the drivers, do not worry; we will be the tax collector, we will take the VAT from the driver after we have our commission and we will be a tax collector and do the collection and remittance of the VAT. So, that was what we did in those days. But, from our operations, our teams in Paris and London and our lawyers – we had very expensive law firms in all of those countries, including here in the Netherlands – we knew exactly what different governments wanted. To give you an illustration, in the UK parliament, the Labour politician Margaret Hodge, the chair of the parliamentary committee that oversees Her Majesty's revenue and customs – back then it was Her Majesty; I guess it is His Majesty now – which is the part of the state that is responsible for tax collection, kept coming after Uber, because she knew that Uber was doing more than just marketing in London. We were running dozens and dozens of city operations out of London in other countries. When HMRC finally realised in 2017 or 2018 that we were creating that intellectual property from the UK and that therefore we were liable for corporate tax, Uber informed the senior management in London that they all had to move to Amsterdam, which they all did within a matter of weeks, I believe. So, different jurisdictions wanted different things. The UK, of course, was a member of the European Union then. It was a

member of the EU Council working group on taxation matters. The buffer, the representative between Uber B.V. and its national operations on the one hand and the other member states on the other hand, were the representatives of the Dutch tax authority.

**De voorzitter:**

You talked about a lot of informal contexts. Can you elaborate on how these took part? Was it a phone call or were there informal physical meetings? The reason I ask that is that there has been an investigation of the Dutch tax service by the Dutch tax service, in which no problems with the Dutch tax service were found, which is no surprise. I have seen that happen more often. I did not find any notes or minutes that were taken there. How was the information transferred from the tax service to Uber?

**De heer MacGann:**

The first thing I would say, is that my belief is that the people hired in Europe to work on Uber's tax issues, the young taxation managers, were very confident, but probably were used, instrumentalised and manipulated by their senior executives in San Francisco. But the tax team in Amsterdam was very diligent. Every time there was an informal or a formal contact with the Dutch tax authority or other tax authorities, there was a written report. Everything was put in writing. For better or for worse, I was a recipient of those reports. Sometimes it was a formal meeting. For example, our tax guys went to meet the Dutch tax authority, not on current Uber operations but on self-driving cars, which Uber had invested billions of dollars in. There were meetings between Uber and the Dutch tax authority on potential taxation of that activity. There were meeting notes provided from that encounter. But on the fringes of that formal meeting, so during the coffee break, people from the Dutch tax authority would update our tax people on the other issues.

So, it was either a formal meeting to talk about our tax status in the Netherlands, the EU working group or something else, but the feedback was never relayed orally. It was always done in emails, for several reasons. One reason is that their bosses were in San Francisco, so you have a time zone difference. The second is that since the purpose of Uber was profit, and lots of it, the taxation element of Uber's operations was a very high profile topic and of critical importance within the company, which is why very thorough in-depth meeting reports were written and sent. So, I do not know what evidence the Dutch tax authority was talking about when it told the Tweede Kamer that it had basically investigated itself and found itself to be innocent, but I can guarantee that the tax people at Uber B.V. were not inventing things. They were not making things up. They were writing hundreds and hundreds of reports about conversations, meetings, phone calls or visits, including visits to our headquarters in San Francisco by the Dutch tax authority via the Dutch consulate. Everything was in writing, everything was accurate, everything was honest and I believe everything to be true.

**De voorzitter:**

Thank you. I will send a letter to ask for a number of these meeting notes to give as examples, because they did not say anything.

The last thing you said was that meetings had been arranged by the San Francisco consulate. There was one meeting in which the NFIA and the tax service met with Uber. What was discussed during this meeting? Are there meeting notes available? What other meetings with Uber were arranged by the NFIA?

**De heer MacGann:**

I should not and I will not speculate as to what was said in that meeting in San Francisco, because I was not in that meeting. But in the data I do have

a very in-depth and detailed report on that meeting by the people in that meeting. I know from memory the names of the people from the Dutch tax authority and also of the external auditors who were present, I believe from EY. I would be happy to provide you with those minutes if you ask for it in a formal request.

**De voorzitter:**

I will. Mr Alkaya has some further questions.

**De heer Alkaya (SP):**

If I were to draw a conclusion right now ... I will not do so yet, as the debate is on Thursday and I still have a lot of questions for the government. But if all this is true, and I believe it is, and if the internal research of the tax authority says that nothing wrong was done, I think that your case is not special. This is probably just the way in which tax authorities do things. This is the way they treat multinationals such as Uber. Maybe Uber was a specific and special case because it was a new, hip, trendy, up-and-coming company with a lot of potential, but these types of relationships could have existed with other companies also. You are a very experienced man in this field of law. Do you think the Netherlands is unique? Have you seen this way of cooperation and interaction between government and multinationals elsewhere? Or is this the only case in the world? Did you ever experience it in this way?

**De heer MacGann:**

You say I am experienced, but I think you mean that I am old. I have been doing this for a long time. In particular, I have been working with those parts of the European Commission that have been trying to harmonize corporate tax rates across the European Union for decades. I do not want to make any sweeping statements, but I come from Ireland, a country where everybody says the economy is booming, but the health system is a disaster, the education system is no longer great and you have this very perverse situation where the Irish government together with Apple is suing the European Commission, because the European Commission says that Apple owes 13 billion euros to the Irish state, to Irish taxpayers. So, to have your country go to court to say «no, we do not want this money» is part of those practices of attracting foreign direct investment and awarding very, very low tax rates to big tech companies, in particular US tech companies, such as the Dutch government did by offering a tax rate of 25% on 1% of global profits. So, the profits and all of Uber's operations outside the US were taxed at 25% on 1%.

So, unfortunately I do not think that the situation here in the Netherlands is unique, but I do think that you cannot have your cake and eat it. You cannot tell your people «we will invest more in education, we will invest more in health, and we are very sorry that you have to pay high income tax rates as employees if you are a honest workers» and at the same time give these sweet deals, opaquely, behind the scenes, confidentially and not on public record, to foreign companies that then get to behave the way they behave. I think that is not just immoral, but at the end of the day not good for people's faith in politics.

**De heer Alkaya (SP):**

These statements are really clear. I agree with them. What role do contacts play? Because there are a lot of informal contacts between people on a working level, such as informal meetings where you receive information that you probably should not have received. But there is also interaction higher up. We have a formal European Commissioner, Neelie Kroes, who played an important role. What can you say about her role in this whole process? How important was that role?

De heer **MacGann**:

I should say that the access that we had to the working level of government here, in particular the tax authority, was hugely beneficial to us, but also something other companies did not have. Dutch companies do not have that sort of access and insider information. So it was unfair, just as our access to the highest levels of government here and elsewhere was unfair. And why did we have this access? In those days, Uber was considered to be the hottest thing on the planet. It was very sexy. If you were associated with Uber, you were very proud. I remember drivers coming in to be onboarded in our offices on Vijzelstraat in Amsterdam. We gave them iPhones, we gave them hoodies and we told them that they were part of the company. We made them feel special. And then we lied to them. We raised the commission, we reduced and took away all of the financial incentives that we had provided with venture capital. We said to investors: invest money in Uber and you will get huge profits in a very short time. We said to customers: get an Uber, it is the best way to get around your city, the cheapest taxi, comfortable; it is great. And we said to drivers: you can make a really good living if you come to Uber. But you cannot say those three things; the economics do not add up. So we were always going to be lying to one of those three communities and it were the drivers who suffered.

We had disproportionate and unfair access to power. Not just because we were on the front-page of the newspapers, for good or bad reasons, but because we had 10 billion dollars of venture capital funding. «If these big tech investors in Silicon Valley are giving these young guys 10 billion, then they must know something and this must be really something to be a part of.» And we were also getting the address books of our lawyers, our bankers, of former this and former that, of former elected officials. We were paying a lot of lobbyists; we were paying 90 million dollars just on lobbying alone in one year. So we had influence. We had the influence from our friends and our investors. We had the influence that only money can buy.

And again, this was unfair. I am not sure local Dutch start-ups had this sort of access to Ministers, Prime Ministers, Commissioners or tax authorities. You know, before Uber ever existed there was corruption in the world. There was corruption in Europe, there was corruption here in the Netherlands. And since Uber's existence, there has been corruption. Politicians come up with ethics rules and transparency registers which lobbyists then have to sign. But the law firms do not have to sign them. The investment bankers do not have to sign them. So, corruption will continue to change shape until, for once and for all, people like your good selves, democratically elected representatives of the people, put in place rules that cannot be broken, cannot be sidestepped no matter who you are, no matter who you know, no matter who you pay and no matter how much money you have.

We were drunk, we were high on the influence and the access that we had, even though we were not making a single euro in profit, nor paying a single euro to the Dutch tax authority. We created 70–80 jobs in our headquarters in Amsterdam, but the red carpet was probably redder and longer than it has ever been for a member of the royal family. So, I am saying that we did not invent the system, but we were able and allowed to exploit it.

De heer **Alkaya** (SP):

Do you think that particularly the people higher up who you had access to were driven by corrupt motives? Or were they motivated by their idea that they were attracting a lot of jobs and money to the Netherlands? Or were there personal and corrupt motives? Can you say anything about that?

De heer **MacGann**:

I will only talk about my own experience. I believe that the motives of the majority of politicians I encountered were not about personal financial gain, not about corruption, but they thought – naively, as it turns out – that by meeting with us, by taking our calls, there would be some benefit. I had met with the Prime Minister before, when I was working for the New York Stock Exchange. But that was legitimate; we owned the Amsterdam Stock Exchange, we created wealth and jobs for the Netherlands. We would go to Davos and get access to Rutte and anyone else we needed to. To have that same access when you are at Uber, however, with no tax revenue and hardly any employees, was certainly strange.

You asked me earlier about a former Dutch politician who is also a former Vice-President of the European Commission. I think there was a sense among people ... I do not want to say too much, because there is an ongoing investigation by the anti-fraud office of the European Union. Again, if I am given written questions I will provide not my opinion – I think nobody is interested in my opinion – but the relevant data.

I have the greatest respect for people who do what you do for a living. But this is why ethical, regulated lobbying is very important. Because unless you have access to the real information, politicians are going to continue taking calls from the guy who raised all these billions for Google or taking calls from an investment banker or a senior partner in a law firm who says: hey, about this Travis Kalanick guy, you know, these guys are going to create so many jobs and so much tax revenue, you should meet with him and his people. So I think politicians have a very, very difficult job, but it is important for you to have more information, not less, as long as people like me have to go through formal, public, reported, documented proceedings in order to get access to you to provide that information and for it to be on public record.

So in conclusion to your question: I met Ministers, Commissioners, presidents, Prime Ministers. I was shocked that they would even let me into the room. I do not believe that any of the senior politicians I met were looking to get access to Uber for personal gain. Some of them subsequently did become consultants, advisors, paid advisors. That is a different category.

De heer **Dassen** (Volt):

One last question. You talked about transparency and registers. How could this lobbying and everything surrounding it, have been signalled earlier or been prevented? What is your take on that?

De heer **MacGann**:

I have my ideas. I have been doing this for almost three decades. I do not think I will be doing it for much longer, because I am not sure any company would want to hire me to do the job, given that I am now a whistle-blower. But I think that politicians ... When I say «politicians» I mean people with decision-making power: the head of the tax authority, the head of the completion authority, the Minister, the Secretary of State, the Prime Minister. These people have to listen to their officials, their advisors, the civil servants who are paid by the taxpayers. It is fine to have a meeting that is on record and the notes should be published. If you have a phone conversation, there should be a record of that phone conversation. If you send text messages, you should realise that these should be as transparent as the formal meetings you have. I mean, the number of text message exchanges and WhatsApp exchanges I have had with senior government Ministers, Prime Ministers, presidents ... The advantage of iMessage, or the disadvantage if you want to hide it from the public record, is that the backup goes back years and years. I think you have to put everything on public record. To any company that comes to you and wants a private meeting, wants a dinner or a lunch, wants to see you at the weekend you say no. Any lawyer who comes from one of the big law

firms and says «I represent this company or that company, let's have a drink, let's have dinner, let's have a meeting, but I am a lawyer so it has to be off the record because of attorney-client privilege»: that is just a form of corruption. So, do not just put your lobbyists on the transparency register. I have paid millions to law firms on behalf of Uber and other companies for political access and political lobbying. Also investment bankers; I have e-mails in the Uber data from Barclays Investment Bank, asking me not if I want to meet Prime Minister David Cameron, but which week would be suitable to meet him, «and here is his mobile number». You cannot have one law for public policy professionals and then let the lawyers say «but this is not in the public interest, it is confidential», or let the bankers say: we do not want the public to see this; they would not understand it and it has to stay between us.

So, I think that politicians have even more responsibility on their shoulders now, in the world of technology. And I think that you have to listen to and empower your civil servants better. And I think that if you pay politicians better and if you pay civil servants better, this is also an incentive to do one job, not two, not three, and to do so in a democratic and very transparent manner.

**De voorzitter:**

We will take a few more questions. I want to go back to that quite amazing tax deal. So, you have global profits outside of the US. Within the US they are taxed within the US, but everything outside of the US formally is being taxed in the Netherlands, though obviously there is a sort of headquarter in the UK as well. And you have a tax deal with the Dutch tax authorities which says that if you make € 1,000 profit, only € 10 is taxed and you only pay € 2.50 as tax. That is basically the deal that you get. And for the rest, you can go to the Cayman Islands, you can go the Seychelles or whatever you want to.

Now my question. Did other authorities, the other foreign tax authorities ever know about this tax ruling? How did they react?

**De heer MacGann:**

Until the OECD reforms that governments have now endorsed become law in the European Union and here in the Netherlands, those tax practices remain permitted although, as I said, I believe them to be immoral and unethical. I do not know to what extent the French, the Belgians or the Italians knew the actual contents of the tax ruling, or whether the Luxembourgers were sharing the tax rulings that they had with Fiat or Starbucks, or the Irish the rulings with Apple and now Facebook, and Google and TikTok. There is still this competition. We say: it is because they are super educated and speak great English. I think we are taking our citizens for fools.

But France, Belgium and others, as I said, in my experience ... And the data, all of the reports I was getting from our teams in these countries, show this. It is not because the Netherlands was allowed to offer this sweet tax arrangement to Uber that the other member states would take it on the chin, sit back and stay quiet. And as Uber's operations grew, the French, Brits and others knew that what we were doing in Paris and London was not just sales and marketing. All of our operations in western Europe and subsequently in Europe, the Middle East and Africa, were managed by, directed by and led from Paris. So I think that even if the agreement with the Dutch state allowed us to pay our corporate tax in the European Union in one country, it did not mean that what we were saying to the tax authorities in France was accurate or true. It would actually imply, and the data does more than imply this, that we were not telling the truth. In another form of English: that we were lying to the French tax authorities.

Now I think that this is of course not the problem for this finance committee or for the Dutch government. But because there were these smaller member states like the Irish, the Dutch, the Luxembourgers that were so good at negotiating these sweet tax deals, the bigger member states, such as France, the southern states, Italy, Spain, were angry that all these big tax firms in particular with huge potential were going to these small member states. And they put up a lot of opposition on a day-to-day basis. I think this is why in the meeting reports that we got from the debriefings that we had on a regular basis from the Dutch tax authority, you read who is happy and who is not, what the French wanted on a particular day and in a particular month, what the Belgians wanted. I think it was destabilizing for the European Union to allow the member states to have this tax competition against each other. I hope that the OECD rules come into enforcement very soon.

**De voorzitter:**

How did the Netherlands solve the issue with France? France obviously claimed that Uber had a taxable presence, a «vaste inrichting» in Dutch, in France, whereas the Netherlands claimed it did not. But France was pretty insistent. At some point, the Dutch tax authorities seemed to have dropped that claim. How did that go?

**De heer MacGann:**

I do not want to give you inaccurate information. I am sure that somebody at Uber would immediately call a journalist if I gave you information that is not factual. I will have to go back and look in the data. I did some preparation for this meeting, because there is so much data relating to the tax issues, but I do not have an exhaustive recollection. I know that we found some sort of montage, some sort of technique, some sort of ploy, to try and keep the French quiet, by increasing the payments that we would make to the French company, Uber France SAS, so that there would be a small level of taxable income, from a corporate tax perspective. But it was peanuts, compared to what Uber was generating in profits in France at the time and to what Uber is generating in profits today, despite being called illegal by the government. I know the data we received from the Dutch tax authorities does have precise answers on that. The Dutch tax authorities did not receive emails from the French and then just pressed forward to the tax guys at Uber B.V. It was during formal meetings, phone conversations and informal meetings that the information was provided. It was very diligently put in writing by our people, so that we would have a formal record of it. Our team in France needed to know what to say to the French tax authorities, because they were also raiding our offices. We did not just hit the kill switch in Amsterdam. We had kill switches all over the place, because if it was not the transport police, it was the tax authorities. If it was not the tax authorities, it was the anti-fraud squad. If it was not them, it was some other part of government. Having to hide data from law enforcement was more of a daily practice, unfortunately.

**De voorzitter:**

Uber was not only aware of what was going on between the two tax authorities, but was actively involved in creating the solution?

**De heer MacGann:**

I think the data shows that we had input into what the Dutch tax authority was subsequently saying to its counterparts. I believe that we were informally invited to make suggestions. It was one thing for the Dutch tax authority to come to us and relay the concerns or the complaints of other tax authorities. We needed to help them to help us, if you like.

**De voorzitter:**

You were working together with the Dutch tax authority to make sure you would pay as little as possible in France at the time. Were there any other countries whose information was shared by the Dutch tax authority?

**De heer MacGann:**

Again, I do not want to speculate. But from my recollection of what was actually in the data I would say definitely Belgium and I think also Denmark. And, both in the EU working group on tax and bilaterally, the tax authority of the United Kingdom. They were in the EU at the time.

**De voorzitter:**

You had a meeting with Mr Rutte. Were tax issues ever discussed in the meeting you had with Prime Minister Mark Rutte?

**De heer MacGann:**

We did not discuss tax issues. When we hosted him on 2 February 2016, the then chief executive of Uber did not show up, because he was unhappy that Mr Rutte was not doing more to push back against the enforcement by the ILT. The meeting notes from that meeting show what the Prime Minister said and what we said to the Prime Minister, but there was no discussion about tax.

He was very upbeat, very positive, very complimentary, and he encouraged us to go further. Then he specifically named Ministers in his government that we should sit down with to try and work things out, but this was with regard to enforcement against UberPOP and not about any tax problems.

**De voorzitter:**

While the public prosecutor was investigating Uber for being a criminal organization, you suggested that Uber should have to sit down with Dutch Ministers to solve the situation?

**De heer MacGann:**

Yes.

**De voorzitter:**

This is really incredible.

**De heer MacGann:**

I learned from the investigative journalists. It was fascinating to work with all these journalists. Again, all these laptops and all the notebooks: I have them to navigate, of course. Investigative journalists look through stuff and they decide what they think is in the public interest. A lot of the things they found were published in articles. Some was not, because either it would make headlines but was not necessary in the public interest, or they simply did not have the time and the resources to go through things in depth. The point I want to make is that the investigative journalists from the Guardian and other media organizations told me: Mark, it is not what you think happened that matters and it is not your opinion that matters. It is what the data that you possess shows and proves that matters. When you, Mr chair, ask me in this finance committee of the Dutch parliament what the Prime Minister said in the meeting, my answer is: I only know what he said in the meeting, not just because I was sitting in that meeting, but because the meeting report was written and circulated immediately after the meeting. What he said was therefore in that meeting report.

**De voorzitter:**

I think I will ask for that meeting report.

There is still one point I would like to ask a question about. For 18 months after leaving the European Commission, Ms Kroes had a prohibition to lobby. That is a very clear legal prohibition in the EU. You are asking for clear rules. There are very few clear rules, but that rule was pretty clear. She twice asked for the prohibition to be lifted, but the then President of the Commission said to Ms Kroes: no, it will not be lifted. Could you elaborate on what she did for Uber in the 18 months during which you knew she was prohibited from lobbying? Did you go out for dinner with her? Did she ask things, did she lobby politicians for you? What kind of help did she provide to Uber during that period?

De heer **MacGann**:

Again, this is not a courtroom. I am here and Ms Kroes is not here. Strangely, although we used to talk on a very regular basis, I have had no news from her since July 2022. Notwithstanding all of that, the investigation by the European Anti-Fraud Office should show, depending on how long it takes them, the evidence, which is in emails, text messages et cetera. That started directly with Ms Kroes, or via her then chief of staff, around late spring, early summer of 2014. The Code of Conduct of Commissioners has been revised since, but the one that was applicable to her stated an 18 months» period. I have to say that it was one rule applied to the women and one rule applied to the boys. Other commissioners did not get as much abuse from President Juncker or as many obstacles as she did.

But the main point is: did she yes or no breach that code of conduct? It is not for me to say, I am not an expert. I have provided the data to OLAF. I hope they do a good job. I hope they do a quick job. The slight complicating factor is that they report to the European Commission, so if they act as an independent agency, they should be allowed to publish information that is potentially embarrassing to the European Commission, but that is ultimately for them to decide.

The reason why I am also hesitating is that Ms Kroes did have a formal role, I believe a non-paid role, as pointed out by Prime Minister Rutte, as special envoy for start-ups. You then have to decide: was she wearing a hat as former Vice-President of the European Commission, or was she wearing a hat of special envoy and, similarly to what the Dutch tax authority was doing, did she believe it was her job to do everything in her power to help Uber, to give Uber access, to lobby for Uber et cetera? I think that is a question for others to answer, but I certainly benefitted from a very close relationship and regular contact with former Vice-President Kroes during my time at Uber. As I said, the relationship predated me and survived me, since I resigned from the company. I know I am giving you a long Irish answer to a very direct Dutch question, but I would invite you to make a specific request in writing. I will then do my democratic duty.

De **voorzitter**:

I will happily do that. I have just one more question there. I do not believe that there were different rules for the boys and the girls. I personally know John Dalli, who resigned from the same Commission. Anyone may start laughing, but I did some research in Malta and I had some interesting match with him as well. So, do not worry that there were only girls doing naughty things. I do insist because Uber was anything but a start-up. You just said they had a 10 billion seat capital. At the time you were having contact with Ms Kroes, Uber had a value of well over 50 billion. Whatever you think is a start-up, it would be the second or third biggest company in the Dutch stock exchange, so it would not qualify as a start-up by any definition I know of. It does not matter whether you see her as an envoy or what, but could you elaborate on what kind of contacts you had and on what she was doing?

De heer **MacGann**:

Again, the data shows that she was very helpful in acting as an intermediary with the most senior levels of the Dutch government at that time.

De **voorzitter**:

She was acting as an intermediary to a number of Ministers and state secretaries, if I understand this?

De heer **MacGann**:

Yes.

De **voorzitter**:

Also to the ILT or the public prosecutor?

De heer **MacGann**:

My lawyer has not grabbed my arm yet, so I am inviting her to grab my arm and say: stop talking. I do not want to undermine any investigation. Nonetheless, the data that I possess shows that the person in question was backchannelling with Dutch government Ministers and with the Prime Minister, not with the working level of ILT and not with the public prosecutor. We are talking about people at the most senior level in the Dutch government and the European Commission, during my time. I can only speak of the data that I have. These were communications directly to me and from me. When you were getting enforcement from ILT, when you were getting dawn raids, when you were getting people arrested or when you were getting drivers harassed, it was great to have this privileged access that we had at the time. I should have said that she was also present at the meeting with the Prime Minister on 2 February 2016 that I referred to. You will see reference to that in the meeting notes.

De **voorzitter**:

Thank you very much for coming, Mr MacGann, and for providing clear answers. You could become a Dutch government Minister, because they are not as clear in answering as you are, but that is my personal view. I know that the situation of a whistle-blower is not an easy one, so if we can help you in that, we will. We cannot decide on it here today, for we need the majority of the committee, but I think a number of us will ask the committee to ask you for a few documents in writing. We would also like to be updated on what is happening in the French parliament. Feel free to get in touch with us.

Again, thank you for coming. I also thank the public for coming and listening to this discussion. I can tell you that this discussion is not over yet.

Sluiting 18.36 uur.