

**Question for written answer E-005620/2014
to the Commission**
Rule 130
Bas Eickhout (Verts/ALE)

Subject: Aggressive tax planning via the Netherlands

On 2 June 2014, Commissioner Šemeta indicated, when commenting on the country-specific recommendations, that the Netherlands, Malta, Luxembourg, Ireland and Cyprus needed to make greater efforts to tackle the problem of aggressive tax planning¹.

The Commission also observes in its working document 'Assessment of the 2014 national reform programme and stability programme for the Netherlands' (SWD(2014) 420) that 'multinational companies frequently channel tax-driven financial flows to other jurisdictions through the Netherlands'.

However, the country-specific recommendations proposed by the Commission for the Netherlands make no mention of aggressive tax planning.

1. If the Commission considers that the Netherlands ought to make greater efforts to tackle aggressive tax planning, why did the Commission neglect to include this point in the country-specific recommendations to the Netherlands?
2. Will the Commission clarify, for the benefit of the Dutch authorities and of the public, the call by Commissioner Šemeta for the Netherlands to make greater efforts to tackle aggressive tax planning?
3. In addition to Starbucks Manufacturing EMEA BV, will the Commission investigate other tax rulings or tax schemes in the Netherlands to establish whether they conflict with EU rules on State aid or other EU legislation?

¹ <http://ec.europa.eu/avservices/video/player.cfm?ref=1089989&sitelang=en>