

**Question for written answer E-007936/2014  
to the Commission**  
Rule 130  
**Hugues Bayet (S&D)**

Subject: Tax base erosion

The OECD has introduced a plan for combating tax base erosion (the BEPS plan). It represents the key international effort, on the basis of a G20 mandate, to combat aggressive tax optimisation by multinationals.

1. How does the Commission, which is involved in discussions with the OECD, view the BEPS plan?
2. Does the Commission intend implementing a plan along the same lines?