

**Question for written answer E-008340/2014
to the Commission**

Rule 130

Marco Zanni (EFDD), Marco Valli (EFDD), Ignazio Corrao (EFDD), Fabio Massimo Castaldo (EFDD), Isabella Adinolfi (EFDD), Laura Agea (EFDD), Dario Tamburrano (EFDD) and Daniela Aiuto (EFDD)

Subject: Problems concerning tax legislation in Europe

In recent days, the European Commission has launched several enquiries into allegations of tax advantages being granted to, for example, Fiat Finance and Trade in Luxembourg, Starbucks in the Netherlands, Apple in Ireland and, most recently, Amazon, also in Luxembourg.

These are obviously cases involving large multinationals that enjoy de facto preferential treatment that has an impact on their net profits, giving them a selective advantage; all of this is deeply damaging to competition and detrimental to the market of other companies, especially SMEs, which are suffering from this serious competitive disadvantage.

1. In light of all this, what structural measures is the European Commission planning to introduce to solve the problem of tax avoidance at its root?
2. Does it think the plan proposed by Jean-Claude Juncker, which would combat tax avoidance by introducing a common base for corporation tax, is a genuinely viable option?
3. If so, what would the timescales and arrangements for implementation be?