

**Question for written answer E-000601/2015/rev.1  
to the Commission**  
Rule 130  
**Siôn Simon (S&D)**

Subject:     Societas Unius Personae (SUP) Directive

The *Societas Unius Personae* (SUP) Directive expressly allows the registered office of a company to be located in a different Member State from its principal place of business. Complete freedom to choose the location of the registered office will lead to more tax evasion.

What will the Commission do to ensure that freedom to choose the location of the registered office will not lead to more cases of tax evasion?

Has the Commission taken into consideration the issue of letterbox companies being set up with ease if/when the SUP Directive is adopted?