

**Question for written answer E-000797/2015  
to the Commission**  
Rule 130  
**Alessia Maria Mosca (S&D)**

Subject: Corporate taxation in Italy

According to the report *Doing Business 2015*, drawn up each year by the World Bank, Italy is in the last place in Europe and 141st in the world (out of 189 countries) in the general ranking which measures the ease of doing business, as regards taxation. There are many reasons for this: a high rate of taxation, a particularly complex regulatory and administrative system, with regular changes to the law leading to legal uncertainty, and long time frames within which to pay even what is owed to the state.

In addition to costs relating to direct taxes, there are also those relating to indirect taxes, to comply with tax obligations. In the chapter *Paying taxes*, disparities were highlighted also between Italy and OECD countries as a whole, due to the burden of taxation on workers.

That said, can the Commission answer the following questions:

1. Will it support measures to create a fair, transparent and efficient corporate taxation system that helps to simplify costs and that is not a source of discrimination or hindrance to the internal market?
2. Can it say what the latest developments are with regard to the proposal for a directive on a common consolidated corporate tax base, which is designed to simplify and harmonise taxation for SMEs?
3. Can it say whether, in this regard, an impact assessment has been carried out on savings, in terms of costs, for each European company?