

**Question for written answer E-001263/2015  
to the Commission**

Rule 130

**Helga Stevens (ECR) and Sander Loones (ECR)**

Subject:     ESA standards - tax refunds in objective and subjective court proceedings

The 'Manual on Government Deficit and Debt – Implementation of ESA 2010' refers to court decisions with retroactive effect as set out in ESA 2010 20.189. It draws no distinction between the refunding of a tax in the objective proceedings on the one hand and the subjective proceedings on the other.

1.   Do the current ESA rules allow a country to include revenue in its budget by levying taxes which are later declared unlawful in the objective proceedings on the grounds that they are unconstitutional and/or conflict with the EU *acquis*, knowing that the refund will have to be assigned to a subsequent financial year?
2.   Why is no distinction drawn, in connection with the refunding of taxes, between court rulings in objective and subjective proceedings? Would it not be appropriate to draw a distinction in ESA 2010 20.189 between the refunding of taxes in objective and subjective proceedings?
3.   If a Member State levies a tax which is declared unlawful in the objective proceedings, does this ESA standard not then affect the assessment of the structural budget balance in the context of the EU's (enhanced) budgetary surveillance?