

**Question for written answer E-001416/2015
to the Commission**
Rule 130
Francesc Gambús (PPE)

Subject: Ne bis in idem for small businesses

The Commission recently decided to open a new investigation into the tax applied by a number of Spanish Autonomous Communities to large retail outlets and requested information from said Communities in order to assess the situation.

It should be borne in mind that, in accordance with the legal principle of *ne bis in idem*, a new investigation cannot be launched into this matter as the Commission closed the case in 2012.

1. What new evidence has prompted the Commission to launch an investigation into the tax on large retail outlets?
2. What is the Commission's view of the fact that large retail outlets enjoy direct benefits such as the urbanisation and tarmacking of adjacent areas, which are paid for out of the public purse?
3. Given that the commercial model in these areas is based on proximity, does the Commission believe it is appropriate to reopen a case that has already been investigated?