

Question for written answer E-002527/2015
to the Council
Rule 130
Tom Vandenkendelaere (PPE)

Subject: Common Consolidated Corporate Tax Base (CCCTB)

The Luxleaks affair has once again made it clear that aggressive fiscal planning by multinationals, even if State aid rules are not breached, fundamentally undermines the confidence of European citizens in the equity of the tax system.

One of the most powerful instruments for use in combating unfair tax competition and tax evasion is undoubtedly the introduction of a Common Consolidated Corporate Tax Base (CCCTB). On 16 March 2011, the Commission submitted a proposal for a CCCTB, on which the European Parliament adopted its position on 19 April 2012. Since then, the proposal appears to have been blocked within the Council.

1. Can the Council explain the major stumbling blocks which have emerged in the negotiations on this proposal?
2. How will the Council overcome the stalemate on this proposal and make practical progress with it?