

**Question for written answer E-005578/2015
to the Commission**
Rule 130
Ramón Jáuregui Atondo (S&D)

Subject: Current state of investigations undertaken in Gibraltar in relation to opaque tax activities

Last week the Commission presented a first package of proposals aimed at combatting opaque tax activities and promoting fiscal transparency in the EU. Among other actions, it is proposing to strengthen the exchange of information between Member States in order to identify companies which try to avoid payment of their fair share of tax.

This new regulation complements the investigations which European competition authorities are carrying out in various Member States in relation to tax agreements and other similar measures adopted by Member States to promote tax avoidance.

The alleged infringement of European rules on State aid affects, among others, the jurisdiction of Gibraltar, which has recently seen an expansion of the formal investigation opened in 2013 into the general corporation tax system and possible bilateral agreements with companies in order to promote their being taxed in Gibraltar, even though they do not generate income there.

Can the Commission confirm whether the 165 individual cases are being investigated as State aid and breach of competition? What was the date of publication of the decision to open these cases? What is the current state of the investigation?