

**Question for written answer E-007819/2015
to the Commission**
Rule 130
Miguel Viegas (GUE/NGL)

Subject: Special purpose entities

The European Commission has made combatting tax fraud and tax evasion one of its top priorities. 'Trusts', or similar entities known by the abbreviation SPC (special purpose entities), represent a key element in this battle, given how they represent a way of concealing and laundering funds obtained in a less than wholly legitimate manner. It is also through these instruments that companies manipulate their accounts, seeking to declare profits outside the areas where they are generated and moving them to places where tax rates are minimal or zero.

The identification of these entities within Europe is crucial to being able to take appropriate measures against companies or transnational organisations making use of these instruments. There are isolated cases of countries that have published lists of special purpose entities.

Is the Commission willing to address this issue comprehensively, and to contribute to defining 'special purpose entities' in a way which will allow it to draw up a comprehensive list of instruments by country within the European area?