

**Question for written answer E-007820/2015
to the Commission**
Rule 130
Miguel Viegas (GUE/NGL)

Subject: Tax havens

The European Commission has made combatting tax fraud and tax evasion one of its priorities. Tax havens 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 territories that companies manipulate their accounts, seeking to declare profits outside the areas in which they are generated, in places where the tax rate are minimal or zero.

The identification of tax havens within Europe is crucial to being able to take appropriate measures on this issue, as well as against companies or transnational organisations making use of these instruments.

In this regard, is the Commission willing to address the issue comprehensively, and to contribute towards defining tax havens in a way which contains clear criteria, in order to allow a list of tax havens within Europe to be drawn up?