

**Question for written answer E-007983/2015/rev.1
to the Council**
Rule 130
Hugues Bayet (S&D)

Subject: Common consolidated corporate tax base

We are at a turning point for the EU. Following the revelation of several cases – I am thinking of Lux- and SwissLeaks, in particular – of very large-scale tax evasion, it is essential to reaffirm clearly our taxation priorities in the EU, to show how we will combat tax evasion and, finally, to combat unfair tax competition. This is revenue that could be allocated to vital needs, such as social security, health care or education.

One of the standout instruments for combating unfair tax competition and tax evasion is the introduction of a common consolidated corporate tax base (CCCTB). On 16 March 2011, the Commission tabled a proposal to implement a CCCTB, on the basis of which Parliament adopted its position of 19 April 2012. The proposal seems to have been held up in the Council since then.

1. Can the Council explain the main obstacles that have emerged during the negotiations on this proposal?
2. What is the Council's position following the announcement made by the Commission on 17 June that it would be presenting a dossier on this topic?