

**Question for written answer E-008026/2015
to the Commission**
Rule 130
Hugues Bayet (S&D)

Subject: The transposition of tax directives

The Commission's 31st annual report on monitoring the application of Community law mentions the fact that, in a number of cases, proceedings have been instigated because of failure to transpose, or incomplete transposition of, tax directives.

Can the Commission indicate the main directives subject to delays or difficulties in the transposition of tax provisions?