

**Question for written answer E-010269/2015  
to the Commission**  
Rule 130  
**Jonathan Arnott (EFDD)**

Subject: Taxation competences

Could the Commission clarify which article(s) in the Treaties gives the Commission power to instruct the Member States on issues surrounding taxation? In light of the Commission's release of a list of 30 territories considered to be 'tax havens' and its intention to crack down on tax avoidance, does the Commission have the competence to regulate tax across the EU and implement new taxation in any of the 28 Member States?