

**Question for written answer E-011544/2015
to the Commission**
Rule 130
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Subject: Proposal to make the common consolidated corporate tax base mandatory

Tax fraud and evasion are visible signs of injustice in the European Union. Divergences in corporate taxation systems of individual Member States facilitate tax avoidance.

A new approach is needed in the EU to meet the goal of fairer and more efficient taxation and to effectively tackle corporate tax avoidance. This approach should include re-establishing the link between taxation and the place of economic activity and harmonising the EU tax base.

In 2011, the Commission proposed the common consolidated corporate tax base (CCCTB). This would first reduce the complexities and compliance costs for cross-border companies, who would only have to follow one set of rules when calculating their taxable income, rather than 28 different systems. It would also eliminate the mismatches between national systems and remove the possibility of using preferential regimes for profit shifting.

The existing proposal is for an optional CCCTB which will cope with the limits of its effectiveness, as multinational enterprises that minimise their taxable profits through aggressive tax planning would be unlikely to opt in to the CCCTB.

Does the Commission intend therefore to work on a proposal to make the CCCTB compulsory, at least for multinational enterprises?