

**Question for written answer E-013575/2015  
to the Commission**  
Rule 130  
**Merja Kyllönen (GUE/NGL)**

Subject: Platform undertakings and taxation

The sharing economy has brought with it new types of services, for example on the markets for rented accommodation and transport services. The new services benefit consumers and in many cases render use of the existing capacity more efficient, for which reason the principle underlying their operations should be regarded in a positive light. However, the problem is that in the case of undertakings operating on a 'platform' basis (such as Airbnb and Uber), it is left to the discretion of those private individuals who provide services to report their taxable income in accordance with the Member States' laws. At present it does not seem as if the appropriate tax is being paid on the bulk of the income from the provision of services.

In order to succeed on the market, it is necessary to offer consumers a product which is attractive and competitively priced. If competition between traditional undertakings and newcomers operating on the market is to be fair, businesses operating on the same market must be subject to the same rules and obligations. The EU must be open to new user-based innovations, but the newcomers must comply with European standards and fulfil their obligations to society which are applicable in the Member States in the same way as their competitors. Although in the USA taxation of individuals who provide services through platform undertakings has been left to the discretion and conscience of each provider, in Europe there are grounds for supporting service providers in this respect and issuing guidelines and instructions both to Member States and to citizens.

Will the Commission draw up instructions and create tools for Member States, to ensure that new undertakings operating on the market fulfil their obligations to society?