

**Question for written answer E-014668/2015  
to the Commission**  
Rule 130  
**Werner Langen (PPE)**

Subject: Member States' tax practices

The report currently being produced by Parliament's TAXE Committee and the findings of the committee's investigations are creating a need for information about Member States' tax practices in relation to large companies. The agreements concluded so far have not brought about a permanent exchange of tax information among the Member States.

1. At what point was the Commission able to establish, on the basis of additional background documents on tax practices in Member States, that tax authorities and companies had entered into one-off agreements on tax rates?
2. Which documents have been supplied to the Commission by which Member States, or by the Council, since 2010 for the purpose of reviewing existing directives (COM(2012)0351; C(2012)8806/F1; C(2012)8805/F1; COM(2012)0722; MEMO/13/1096; COM(2013)0814; etc.)?
3. What, in the Commission's opinion, are the competition implications of the royalties which parent companies impose on subsidiaries in neighbouring Member States in order to reduce taxable profits? How does the Commission view the measures that it has taken to date to avert effects on competition?