

**Question for written answer E-014791/2015
to the Commission**

Rule 130

Fabio De Masi (GUE/NGL)

Subject: Database on harmful tax practices

Does the Commission have a database or any other form of systematic register of harmful tax practices and/or (preferential) corporate tax regimes in EU Member States, as identified in the work of the Council's Code of Conduct Group on business taxation and/or in other fora dealing with matters of direct taxation?

If so, why has this database not been shared with the European Parliament's Special Committee on Tax Rulings and Other Measures Similar in Nature or Effect in response to the committee's requests for information?

Will the Commission make the database available to the elected members of this committee?