

**Question for written answer E-015656/2015  
to the Commission**  
Rule 130  
**Jørn Dohrmann (ECR)**

Subject: TEN-T grants for eco-improvement projects

Five Danish shipping companies have received TEN-T grants for various eco-improvement projects, e.g. for fitting smoke filters or converting to battery power. The Danish Tax Authority, i.e. the Danish Government, has informed the companies that it regards TEN grants as general revenue, thus making them subject to Danish corporation tax at 23.5%. Does the Commission find it appropriate that a very considerable proportion of EU monies spent so that shipping companies can invest in eco-improvement measures should go to the Danish Tax Authority?

Does the Commission think it in line with good practice that the Danish Government has made TEN-T funding allocations taxable and, in the process, even takes a cut of 23.5% - funding paid for by all other Member States?

Member States have widely differing practices as regards taxation of EU funding allocations. How does the Commission view the discrimination that that represents?