

**Question for written answer E-002912/2016
to the Commission**

Rule 130

Rina Ronja Kari (GUE/NGL) and Malin Björk (GUE/NGL)

Subject: Swedish interest deduction limitation rules

In 2013 the Swedish government introduced new tax rules on interest deduction limitation for corporate group loans. The rules were put in place to combat aggressive tax planning by means of artificial intercompany interest deductions.

However, on 26 November 2014 the Commission submitted a formal notice to the Swedish government stating that the interest deduction limitation rules were contrary to EU law and a restriction of the freedom of establishment.

As Sweden has not amended its rules, the Commission is kindly asked to clarify whether it intends to take further steps to bring the Swedish rules in line with EU law?