

**Question for written answer E-003130/2016  
to the Commission**  
Rule 130  
**Clare Moody (S&D)**

Subject: French taxation

In Case C-623/13 of the European Court of Justice (*Ministre de l'Économie et des Finances v Gérard de Ruyter*), a 15.5 % 'social charge' introduced by the French Government was deemed to be unlawful under European law, and the French Government was ordered to refund those individuals who had paid the charge in tax years 2013 and 2014. Since then, the French Government has amended Article 24 of the *Loi de financement de la sécurité sociale 2016* and reintroduced the social charge on all sellers of French property from 1 January 2015 onwards.

Has the Commission conducted an assessment as to whether or not this new social charge is still unlawful under EU law? If not, will the Commission make such an assessment?