

**Question for written answer E-004020/2016/rev.1
to the Commission**

Rule 130

Morten Messerschmidt (ECR)

Subject: Principles for paying tax

Will the Commission explain what is meant by the expression 'tax is payable, where profits are generated'?

Can the Commission explain where the greatest emphasis should be: the place where an item is 'conceived', where it is manufactured, or where it is sold?