

**Question for written answer E-004159/2016
to the Commission**
Rule 130
Hugues Bayet (S&D)

Subject: Oxfam Novib study and European tax havens

According to a study by Oxfam Novib, wealthy multinationals manage to avoid paying at least EUR 100 billion in tax in Europe every year.

The study was based on the Commission's list of 33 criteria which facilitate tax evasion for companies.

The Netherlands is the country which offers most options for tax evasion by multinationals. The other European countries are far from innocent, however. This study highlights once again the key role played by tax advisers from the 'Big Four'.

1. We know that the package of measures proposed on 28 January 2016 to tackle tax evasion by multinationals will be insufficient. If we want fair taxation at EU level we need a consolidated corporate tax base. Does the Commission intend to propose it?
2. Tax advisers are one of the main cogs in this tax evasion wheel. Does the Commission intend to take measures to regulate this sector?