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Answer given by Mr Moscovici
on behalf of the Commission
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The Commission is fully committed to tackling tax evasion and tax avoidance with a view to achieving fair and efficient corporate taxation in the EU and beyond. To this end, a number of major policy initiatives have already been proposed, such as the Anti-Tax Avoidance Package adopted on 28 January 2016. This package includes an Anti-Tax Avoidance Directive, a proposal for country-by-country reporting between tax authorities and also sets out a new EU strategy to protect the Single Market from external base erosion threats. In addition, the re-launch of the Common Consolidated Corporate Tax Base (CCCTB) is expected before the end of 2016.

In the field of VAT, EU legislation already offers a wide range of tools with which tax administrations can cooperate in the fight against VAT fraud. In addition, in its Action Plan on VAT, published on 7 April 2016, the Commission acknowledges the need to remove obstacles to effective cooperation between tax administrations and customs and with law enforcement bodies and financial institutions both at national and EU level in order to fight organised crime networks and VAT fraud.

At the same time the Commission is committed to achieve a positive outcome in the negotiations on the Directive on the protection of EU's financial interests by means of criminal law (PIF Directive) and the proposal to create a European Public Prosecutor Office.