

**Question for written answer E-004281/2016  
to the Commission**  
Rule 130  
**Hugues Bayet (S&D)**

Subject: Luxembourg allegedly authorising verbal tax arrangements

According to the newspaper "L'Echo", Luxembourg's tax authorities are using verbal agreements to continue the practice of entering into favourable tax arrangements (rulings) with companies.

It alleges that Luxembourg's tax authorities are approving tax arrangements without any written evidence thereof. Tax experts speak of a 'worrying' situation as Luxembourg would in this way avoid contracts set down on paper being shared with other countries next January, as required by an EU directive on transparency on tax rulings.

1. Does the Commission have further information on this dossier?
2. Will it open an inquiry?
3. What means will the Commission employ to set this up, should it prove to be true?