Question for written answer E-005172/2016
to the Commission
Rule 130
Morten Messerschmidt (ECR)

Subject: Tax principles in Member States and third countries

Can the Commission explain what the expression ‘Tax is payable where profits are generated’ means for individual Member States?

Can the Commission also explain how corporate tax revenue in Member States and in relation to third countries would be distributed if more tax must be paid where profits are generated than is the case today?

Lastly, can the Commission confirm the concern that fully implementing the declaration of intent to the effect that ‘tax must be paid where profits are generated’ may result in export-oriented countries like the Netherlands, Sweden and Denmark receiving less corporation tax revenue, while countries like France and Germany with large domestic markets will receive more corporation tax revenue?