

**Question for written answer E-005199/2016
to the Commission**
Rule 130
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Subject: Responsible taxation and corporate social responsibility

There can be no doubt, in the light of the most recent events (LuxLeaks, Panama Papers, etc.), that responsible taxation, and in particular measures to combat tax evasion and – above all – immoral tax avoidance, will over the next few years be one of the most burning issues for debate within the wider context of CSR.

The adoption of the June 2013 Directive 2013/34/EU on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings marked an important step forward, since it has served to impose a requirement whereby businesses, if, on their balance sheet dates, they exceed the specified threshold, namely a workforce averaging more than 500 during the financial year, must draw up a non-financial statement containing information about environmental and social matters, respect for human rights, and action against corruption and bribery.

To what extent has the directive been transposed in the Member States, and what is the state of play regarding its enforcement?

Since the latest financial scandals the Commission has taken several initiatives aimed at eliminating tax evasion, but is it planning to produce any communication or recommendation in the next few months with a view to stamping out tax avoidance?