

Question for written answer E-005727/2016
to the Commission
Rule 130
Edward Czesak (ECR)

Subject: On tax rulings and other measures similar in nature

The Commission has recognised that aggressive tax planning can take a multitude of forms, leading to a situation in which tax law is not applied as intended by law makers. Given that most of the companies questioned by the special committee have stressed that they pay high taxes and that their behaviour is legal, and given the fact that so far only a few companies have publicly acknowledged that tax avoidance by legal persons is a problem that needs to be resolved as a matter of priority, could the Commission please answer the following questions:

1. When will the Commission begin working on proposals to introduce a mandatory disclosure requirement for banks, tax advisers and other intermediaries concerning complex structures and special services that are linked to jurisdictions included on the common EU list of tax havens and non-cooperative jurisdictions which are designed for and being used by clients to facilitate tax evasion, tax fraud, money laundering or terrorist financing?
2. When will the Commission carry out screening and monitoring of derivatives and securities financing transactions - using data held in trade repositories (TRs) in accordance with the provisions of the Regulation (EU) No 648/2012 and Regulation (EU) 2015/2365 - with the aim of identifying transactions structured to potentially produce significant tax benefits?