

**Question for written answer E-007986/2016
to the Commission**
Rule 130
Hugues Bayet (S&D)

Subject: In-depth inquiry into Belgian taxation of ports

Belgium taxes 'economic' activities differently depending on whether they are carried out by private companies, in which case they are subject to corporation tax, or by non-profit organisations, subject to a number of conditions (the activities must be ancillary, non-profit, etc.), in which case the tax arrangements for legal persons apply.

In a letter to the Belgian authorities dated 8 July 2016, which informed them of the launch of an in-depth inquiry into the way in which Belgium taxes its ports, the Commission stated that these tax arrangements are a departure from Belgium's standard tax system and, when applied to ports, constitute State aid that is not compatible with the internal market.

- Does the Commission intend to review all similar tax arrangements deemed to benefit non-profit organisations carrying out ancillary activities which the Commission regards as economic activities?
- If so, how can it justify this in the light of the prerogatives enjoyed by the Member States to organise direct taxation and define the scope of non-economic activities?
- If not, does it consider this tiered arrangement to be an inherent characteristic of the Belgian tax system?