

**Question for written answer E-008401/2016  
to the Commission**

Rule 130

**Hugues Bayet (S&D) and Kathleen Van Brempt (S&D)**

Subject: Taxation of ports

The Commission has launched an in-depth inquiry to determine whether or not the Belgian tax arrangements which apply to ports constitute state aid within the meaning of Article 107(1) of the Treaty on the Functioning of the European Union. In that connection, and in answer to a written question from socialist MEP Kathleen Van Brempt, the Commission has confirmed that a Member State may tax certain undertakings differently if it is justified by the logic of the corporate tax system.

1. Does that mean that some Member States have put in place a corporate tax system logic which allows them to extend preferential tax treatment to port activities which the Commission regards as economic activities?
2. If so, which ones?
3. What is the difference between the taxation of 'economic' activities differently depending on whether they are carried out by private companies or by non-profit organisations as an ancillary non-profit-making activity, and a tax system regarded as conforming with state aid rules?