

**Question for written answer E-008549/2016
to the Commission**
Rule 130
Ramón Jáuregui Atondo (S&D)

Subject: Impact of reforming the common consolidated corporate tax base (CCCTB) on public funds in the EU

The Commission published its proposal for a CCCTB directive on 25 October 2016. The legislative proposal is heavily influenced by a number of assumptions but the impact study on this proposal states that implementation of the directive is likely to result in EU GDP from corporate tax revenue falling by 0.27 %. With the public now demanding that globalisation cease to favour the select few, the impact of a proposal such as this on public funds should be positive, or at the very least neutral. Loss of revenue is one of the adverse effects for countries of tax evasion and avoidance; it stands to reason therefore that the proposal should reduce harmful tax competition without tax revenue being lost.

1. Why does the impact study conclude that harmonisation of the tax base will entail losses in tax revenue?
2. Would it not be fairer and more logical to harmonise bases that do not entail a reduction in corporate tax revenue?