

**Question for written answer E-000742/2017  
to the Commission**  
Rule 130  
**Hugues Bayet (S&D)**

Subject: Accounting tax - The Belgian Government's new way of promoting tax avoidance

In December 2015, the EU amended the Directive on Administrative Cooperation to include the automatic and mandatory exchange of information on tax rulings among the Member States.

In the wake of that amendment, the MR-NVA-led government in Belgium adopted a text enabling the country's Accounting Standards Commission to take tailor-made decisions relating to specific companies.

The Belgian Government is thus attempting to take rulings from the field of taxation into the field of accounting. This is clearly an attempt to circumvent the obligation to exchange information, leaving a legal loophole that makes it possible for fiscal optimisation in favour of businesses to continue.

1. Is the Commission intending to respond to the attitude Belgium is taking?
2. Is the Directive on Administrative Cooperation going to be amended in order to crack down on abuses?