

**Question for written answer E-000793/2017
to the Commission**
Rule 130
Nessa Childers (S&D)

Subject: Member State competence regarding taxation and CCCTB

In addition to the tax rate applied in Ireland on all Irish corporate trading profits, different tax rates are applied on capital gains and on non-trading income.

Would the introduction of a Common Consolidated Corporate Tax Base (CCCTB) allow Member States to introduce supplementary taxes or rates for purposes other than taxing trading profits, such as the examples cited above of non-trading income and capital gains?

Otherwise, would the introduction of a CCCTB not interfere with a Member State's competence in the area of taxation?