

**Question for written answer E-001312/2017
to the Council**

Rule 130

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Subject: EU list of tax havens: 0 % corporate tax rate regimes

Governments have long promised to put an end to tax havens, and have repeatedly failed in this undertaking.

We wish to express our serious concerns regarding the current negotiations on the EU list of non-cooperative jurisdictions being held in the Code of Conduct Group (Business Taxation). We have learned that 0 % corporate tax rate regimes are no longer a sufficient condition for inclusion on the list. There is a possibility that this criterion might eventually be removed from the list. Such an approach would run counter to all the recommendations from Parliament and the Commission, and would undoubtedly represent, from a democratic point of view, a reckless gamble for the Union.

Our question to the Council is simply this: does it not consider that enforcing a 0 % corporate tax rate is enough to define a tax haven?

Last but not least, the United Kingdom is leading this coalition of states determined to remove the 0 % tax rate criterion. We would ask the Council to put an end to such tactical moves, given that Article 50 of the Treaty is about to be triggered next month.

Will the Council commit to greater transparency, including by publishing the conclusions of the Code of Conduct verbatim?

Given that the Union is on the brink of a definitive loss of legitimacy because of tax inequalities and its inability to tackle them, taking such a responsibility is an absolute necessity.