

**Question for written answer E-001678/2017
to the Commission**
Rule 130
Miguel Viegas (GUE/NGL)

Subject: Double taxation in the EU

The proposal for a Council Directive on Double Taxation Dispute Resolution Mechanisms in the European Union assumes that one of the main problems that businesses operating across borders currently face is double taxation.

Even though mechanisms are already in place for double taxation dispute resolution (in particular, the mutual agreement procedures laid down in the double taxation conventions entered into by Member States, and in the EU Arbitration Convention on the elimination of double taxation), the Commission has decided to put forward this proposal to strengthen the mechanisms and create a supranational mechanism for settling any disputes.

What objective data did the Commission use when assessing the importance of double taxation in the EU and the inadequacy of the mechanisms currently in place to address the issue?