

**Question for written answer E-004739/2017
to the Commission**
Rule 130
Hugues Bayet (S&D)

Subject: List of tax havens

For nearly a year now, the creation of an EU-wide list of tax havens has been under discussion. According to our sources, no Member State can be put on the list. The number of Member States that give big companies favourable tax conditions is considerable, however.

In spite of the multitude of directives that have been adopted over the last few years, no EU harmonisation has been achieved in this area.

In light of the above, what is the sense in excluding, *de facto*, all Member States from the list?