

**Question for written answer E-005914/2017
to the Commission**
Rule 130
Sergio Gaetano Cofferati (S&D)

Subject: Effects of the 'patent box' regime in Italy

According to information recently reported by the press on the discussions held by the Code of Conduct Group on Business Taxation, the 'patent box' regime established by Italy in 2014, and subsequently amended under pressure from the other Member States, is considered to be a harmful tax measure in breach of OECD rules.

The same sources have also revealed that the improper benefits granted by Italy in the transitional period from July 2015 to December 2016 have been confirmed and that the multinationals concerned will therefore be able to continue taking advantage of them until 2021.

Has the Commission requested any information from the Italian Government on how many and which companies are involved in this transitional regime and what the amount of lost tax revenue is?

Does the Commission believe that this regime, even considering the application of the rules in the transitional period, is in keeping with the EU rules governing state aid and if not, what action does it intend to take?

In the Commission's view, is the amended 'patent box' system currently in force in Italy, including its 'know-how' assessment, in line with OECD rules?