

**Question for written answer E-006896/2017  
to the Commission**

Rule 130

**Franck Proust (PPE)**

Subject: Impact of Brexit and the Paradise Papers scandal on the Isle of Man's membership of the European Customs Union

Protocol No 3 on the Channel Islands and the Isle of Man (Official Journal L 073, 27.3.1972, p. 164) states that the Community rules on customs matters shall apply to the Isle of Man under the same conditions as they apply to the United Kingdom. That makes the Isle of Man a gateway into Europe. However, the so-called 'Paradise Papers' have revealed the high levels of VAT fraud connected with that UK dependency.

1. What does the Commission plan to do in response to the revelations in the Paradise Papers and concerning the role played by the Isle of Man in particular?
2. Will the Isle of Man's special access to Europe continue after Brexit?
3. Should the UK manage to negotiate continued membership of the Customs Union, would that status also apply to the Isle of Man, as is currently the case?