

**Question for written answer E-000066/2018
to the Commission**

Rule 130

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Subject: How complete is the European list of tax havens?

On 28 November 2017, Oxfam published a list of tax havens, including on it four EU Member States: Ireland, Malta, the Netherlands and Luxembourg.

On 5 December 2017, the Commission published its list of tax havens, produced after a joint evaluation exercise with the G20 and the OECD. Seventeen states were included on this list, on the basis of the following criteria:

- observance of the principle of tax transparency;
- fair tax competition;
- implementation of the OECD's measures to combat base erosion and profit shifting (BEPS).

In an annex to the main list, the Commission cited a further series of countries in the process of implementing good-governance reforms: these included Liechtenstein, Switzerland, Bosnia and Herzegovina, Montenegro, Serbia, Macedonia and New Caledonia.

1. Why do none of the Member States on the Oxfam list feature in either of the Commission's lists?
2. What sanctions does the Commission intend to impose on the countries on its 'blacklist'?
3. In the context of EU enlargement in the Western Balkans, does the Commission intend to focus particularly on good governance in tax matters in those countries which are on the 'grey list'?