

**Question for written answer E-000381/2018  
to the Commission**  
Rule 130  
**Wolf Klinz (ALDE)**

Subject: Negative impact of the US tax reform on the EU

The US tax reform of 20 December 2017 provides for important changes concerning business taxation. According to media reports citing the German Federal Ministry of Finance, the minimum tax on intra-group interest and service charges in the case of foreign undertakings, as adopted by the US, contravenes bilateral tax treaties.

- 1) Does the Commission agree with this assessment?
- 2) Does the Commission consider that the American tax reform contravenes WTO agreements with regard to unlawful export subsidies or to the tax rate for patent applications?
- 3) Does the Commission consider that the tax reform may contravene other international, G20 or OECD agreements?