

EN
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Answer given by Ms Vestager
on behalf of the European Commission
(3.10.2019)

As stated before in the reply of 16 August 2018 to question E-003712/2018, the collection of national corporate tax, and the investigation of tax compliance by individual taxpayers (corporate or otherwise), is the responsibility of the appropriate revenue authorities in each Member State concerned. It is therefore in the first place for Irish Revenue to determine if Apple applies the tax reliefs provided for in the Irish tax code in line with Irish law.

At the same time, the role of EU State aid control is to ensure that Member States do not give selected companies a better tax treatment than others. This depends on the facts and circumstances of each specific case. A measure that is applicable to all corporate tax payers, such as capital allowances, would in principle not meet the selectivity requirement.