**Question for written answer P-005536/2013**
**to the Commission**
Rule 117
**Corien Wortmann-Kool (PPE)**

Subject: Corporation tax for port undertakings

It recently became known that the Commission wished to abolish the blanket exemption from corporation tax for Dutch public undertakings, including port undertakings.

The Commission states that publicly owned port undertakings perform economic operations and therefore compete with private undertakings which are required to pay corporation tax. The Commission sees this as placing the private undertakings at a competitive disadvantage.

However, Dutch port undertakings compete not with private businesses based in the Netherlands but with other European sea ports. A survey by Ernst & Young indicates that port undertakings in Germany, Belgium and France do not pay corporation tax (or equivalents to it). If corporation tax were to be imposed on Dutch port undertakings, this would place them at a competitive disadvantage in relation to other European port managers.

1. Is the Commission aware of the survey by Ernst & Young?

2. Does the Commission agree that Dutch ports compete with ports in other Member States and should therefore be appraised in that light?

3. Does the Commission agree that the Amsterdam and Rotterdam port undertakings should be assessed in the light of their international position?

4. Does the Commission consider that it would only be possible to introduce such a proposal for corporation tax on condition that all European publicly owned undertakings are treated in the same general way?

5. Will the Commission conduct an international survey of the competitive position of port undertakings on the basis of financial and fiscal policy measures before it submits a general proposal on corporation tax for this category of publicly owned undertaking?

6. If so, when will such a survey be conducted and when will the findings be known?