

**Question for written answer P-005867/2014
to the Commission**

Rule 130

Pablo Zalba Bidegain (PPE)

Subject: Tax lease system

In December 2012, a complaint was submitted to the Commission about the Dutch tax lease system for shipbuilding, with particular reference to the accelerated depreciation provisions for the financial years 2009, 2010 and 2011, pointing out their selective nature and the fact that they were combined with other tax incentives.

In a number of public statements and parliamentary responses, (on 28 February 2013, 7 October 2013 and 3 February 2014) Commissioner Almunia raised the possibility that infringement proceedings would be launched.

In order to facilitate the launch of the official investigative procedure against the Netherlands, a full report drafted by a prestigious Dutch tax organisation was submitted to the Competition Commissioner through parliamentary channels on 18 December 2013.

In his parliamentary reply of 21 January 2014, the Commissioner reiterated that further information might be required from the Dutch authorities, but there has been no other official reaction to date. Infringement proceedings were, however, applied to the Spanish tax lease system and caused heavy economic and job losses to our shipbuilding sector.

Could the Commission explain why it continues to delay the launch of an official investigation of the Dutch tax lease system, thereby failing to observe the principle of equal treatment of Member States? What steps has the Commission taken in relation to this file since its last reply to the European Parliament?