

**Question for written answer P-007185/2016
to the Commission**
Rule 130
Alain Cadec (PPE)

Subject: Tax status of French ports

In its decision of 21 January 2016 (on the basis of Article 22 of Council Regulation (EU) 2015/1589), the Commission called on France to abolish the current tax exemption for ports, established under two ministerial decisions of 11 August 1942 and 27 April 1943, so that ports – which conduct economic activity within the meaning of EU law – are subject to the same tax regimes as private enterprises.

According to the Commission, the ministerial decisions are exceptions to the French corporate tax system, and the tax exemption constitutes State aid within the meaning of Article 107(1) TFEU.

1. On what legal and factual grounds has the Commission refused the competent legal Member State authority the right to qualify port activities as non-economic services of general interest?
2. Even if port activities that have been qualified as non-economic services of general interest by the competent Member State should be qualified as economic, at least in part, on what legal and factual grounds would the Commission be justified in refusing the application of Article 93, Article 106(2) and Article 107(3)(a) and (c) TFEU?