

**Question for written answer E-000822/2012
to the Commission**

Rule 117

Vittorio Prodi (S&D), Niccolò Rinaldi (ALDE) and Giommara Uggias (ALDE)

Subject: Clarification on the closure of the 'tax shield' file

Can the Commission explain why its services apparently intend to close the file on the 'tax shield', which was the subject of a detailed complaint made on 11 November 2009?

In particular, could the Commission state:

1. Whether, in its view, the impact of the amnesty can be deemed to be minor when this has enabled the repatriation of over EUR 100 billion, patently distorting the regulations on anti-money laundering and freedom of competition?
2. Whether the change in the Italian political context has been evaluated, where the new government could not but be glad of an obligation to pay VAT on the sums repatriated, as up until now the Commission has given the impression of dealing with this issue on the basis of highly political considerations, instead of in its role as 'guardian of the Treaties'?
3. Whether it is ready to assume responsibility should it persist in failing to make a definitive decision or even in dismissing this appeal, at a time when the Member State in question, Italy, is faced with the need to recoup significant financial resources in order to consolidate its budgets?