

**Question for written answer E-001348/2014
to the Commission**
Rule 117
Bendt Bendtsen (PPE)

Subject: National tax legislation not compatible with fundamental rights

Article 7 of the Charter of Fundamental Rights of the European Union states that 'Everyone has the right to respect for his or her private and family life, home and communications'.

In Act No 590 of 18 June 2012, Denmark made a number of amendments to Danish tax legislation, enabling the Danish tax authorities (SKAT) to carry out checks on businesspeople without a prior court order (where there is a presumption of undeclared work) on property owned by a private citizen which serves as a private or holiday residence.

Law professor Søren Friis Hansen has written an article describing the Danish Act's impact on the principles of the Charter of Fundamental Rights. He states that EU law applies, for example, when 'a citizen from another EU Member State has acquired immovable property in Denmark which serves as his residence, where such acquisition is covered by the rules on the free movement of capital under Article 63 TFEU'.

Does the Commission agree that the Danish tax legislation thus gives the Danish tax authorities the power, without a prior court order, to infringe an EU citizen's right to home, private and family life?

What can and will the Commission do to ensure that Member States' legislation is compatible with the Charter of Fundamental Rights?