

**Question for written answer E-013124/2015  
to the Commission**  
Rule 130  
**Bernd Lucke (ECR)**

Subject: Commission criteria for identifying unlawful state aid

Tax rulings by EU Member States' tax authorities in respect of multinationals – a matter of political controversy since the LuxLeaks revelations – can be seen from two angles.

On the one hand, the rulings are evidence of a tax avoidance strategy on the part of multinational companies in the EU. On the other hand, because many of the rulings have in effect given the companies concerned a tax break, they could be seen as a form of state aid, which is not permissible.

The implications are conflicting: while responsibility for tax legislation clearly rests with the Member States at national level, the Commission is responsible for the functioning of the single market as a whole, including for enforcing the ban on state aid.

What criteria does the Commission use to decide whether a country is exercising tax autonomy or possibly providing state aid?