

Question for written answer E-002239/2016
to the Commission
Rule 130
Gerard Batten (EFDD)

Subject: French 'social charge' on property sales by non-French residents

One of my constituents has written to me regarding the imposition of a 'social charge' of 15.5 % on property sales by non-French residents since August 2012.

Bearing in mind the judgment of the European Court of Justice (First Chamber) of 26 February 2015 on the Ruyter decision, and the new tax legislation in force in France as of 1 January 2016, in particular the Loi de Financement de la Sécurité Sociale 2016, can the Commission please answer the following:

1. Is France, by amending its Social Security Code and removing the direct link of social charges to specific social security benefits, not in breach of EU law, in particular the rules regarding non-discrimination towards other citizens of the European Union?
2. Do you agree that the charges effected as of 1 January 2016 are de facto the same as those banned by the ECJ social charges decision?
3. What does the Commission intend to do to stop the application of the rate of 15.5 % on income from capital from non-French residents?