

**Question for written answer E-007103/2016
to the Commission**
Rule 130
Bernd Lucke (ECR)

Subject: Effective tax rate for Apple's competitors in Ireland

The Commission's decision in the Apple case states that this 'selective tax treatment of Apple in Ireland is illegal under EU state aid rules, because it gives Apple a significant advantage over other businesses that are subject to the same national taxation rules.' However, this finding is not explained in detail.

In view of the above, can the Commission answer the following three questions:

1. Which companies that are liable to tax in Ireland has the Commission classified as competitors of Apple so that the tax treatment of Apple could have put them at a competitive disadvantage?
2. Has it actively examined whether some of Apple's competitors were also given selective tax incentives, or was it satisfied without having such information? If other competitors were also given selective tax advantages, which companies are they?
3. It has published for various years the effective percentage tax rate applied to Apple's profits in Ireland. What is the effective percentage rate of taxation levied on the profits of Apple's competitors in Ireland?