

**Question for written answer E-009364/2016
to the Commission**

Rule 130

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Subject: State aid and tax rulings, particularly in Germany

At the end of 2014, the Commission extended its State aid investigations into tax rulings to all Member States.

How many rulings in this connection has the Commission (1) requested, (2) received and (3) examined in detail from the 28 Member States (by country)?

What are the findings in this investigation from the data provided from Germany?

There have only been a very limited number of formal investigations into individual cases of suspected state aid involving tax rulings. Does this mean that all other tax rulings sent by the Member States to the Commission pose no threat as far as State aid is concerned? Or is the small number of formal investigations due rather to the fact that the competent services lack material and human resources, so that not all suspected cases can be investigated simultaneously?