

**Question for written answer E-001116/2017  
to the Commission**

Rule 130

**Fabio De Masi (GUE/NGL)**

Subject: Commission negotiations with US government concerning US corporate tax policy

Has the Commission undertaken consultations with the US government or EU Member States over alleged US plans for a border adjustment tax and the possible implications under WTO rules? If so, what preliminary position has the Commission taken in those discussions?

Does the Commission consider the time limits on the period during which US corporations may engage in tax inversions without repatriation of profits, together with the potential lowering of the US corporate tax rate, to pose a risk to taxing the economic activity of those corporations in the EU? How does the Commission propose ensuring that the profits of those corporations are taxed where they occur?