Question for written answer E-001797/2019
to the Commission
Rule 130
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Subject: Use of Article 116 of the TFEU in the context of tax reform proposals

In May 2017, President Juncker committed before Parliament to using Article 116 of the Treaty on the Functioning of the European Union (TFEU) to overcome difficulties in achieving unanimity on certain tax files in the Council. Many are stalled there, in particular the proposals for a digital services tax (DST) and a common consolidated corporate tax base (CCCTB).

In its communication of 15 January 2019 entitled ‘Towards a more efficient and democratic decision making in EU tax policy’, the Commission mentioned Article 116, stating that ‘qualified majority voting under the ordinary legislative procedure [was] possible in order to eliminate distortions of competition due to different tax rules’ and that ‘the Commission [was] ready to employ it should the specific necessity arise’.

– Can the Commission explain whether there is a ‘specific necessity’ now that the Council has not reached an agreement and has decided to stop negotiating the DST proposal?

– Does it consider that the multiplication of national digital taxes will distort the conditions of competition in the internal market? If not, why not?

– Was the use of Article 116 envisaged by the Commission for tax-related proposals, such as the CCCTB and the DST? If so, can it publish the documents and legal analyses undertaken by its services that justify the decision not to employ it?