

**Question for written answer E-003261/2020  
to the Commission**

Rule 138

**Chris MacManus** (GUE/NGL)

Subject: Aggressive tax planning

In its communication to the European Parliament, the European Council, the Council, the European Central Bank, the European Economic and Social Committee, the Committee of the Regions and the European Investment Bank of 20 May 2020, the Commission stated that:

‘Certain features of some Member States’ tax systems (i.e. Cyprus, Hungary, Ireland, Luxembourg, Malta and the Netherlands), however, are used by companies that engage in aggressive tax planning. In this light, these Member States are recommended to curb aggressive tax planning.’

Which features of the Irish tax system does the Commission believe are used by companies that engage in aggressive tax planning?