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Answer given by Mr Breton  
on behalf of the European Commission  
(31.3.2021)

In respect of the principles of equal treatment, non-discrimination, transparency and proportionality, requirements set out in public procurement documents need to be linked to the subject matter of the procurement and should not go beyond what is needed for the proper execution of the contract. Therefore, a measure requiring that companies of a certain size would be obliged to publish country-by-country reports, or a tax policy or strategy, as a precondition or as part of the evaluation of bidders for public contracts, would not be in line with the above principles.

However, EU public procurement law provides for the exclusion of bidders that are in breach of their obligations relating to the payment of taxes or social security contributions.

In addition, EU public procurement law obliges Member States to ensure that, in the performance of public contracts, economic operators comply with environmental, social and labour law.