

**Question for written answer E-000418/2021  
to the Commission**

Rule 138

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Subject: Tax avoidance as a breach of integrity and a possible criterion for excluding bidders in public procurement

The Public Procurement Directive allows public authorities to exclude companies that have compromised their integrity through their previous actions.

Furthermore, the Public Procurement Directive includes an exhaustive list of criteria for the exclusion of bidders. However, a ruling by the Court of Justice of the European Union affirms that the Member States may adopt exclusion criteria in addition to this list, if they can be justified on the grounds of equal treatment of bidders (in case C-213/07).

It is well documented that harmful tax practices through transnational profit shifting is widely used by multinational enterprises to reduce their tax contributions. Such practices allow for unequal tax treatment between those companies that have corporate structures that are conducive to harmful tax practices and those without.

1. To what extent could tax avoidance through harmful tax practices be considered a breach of integrity?
2. Does the Commission consider that the Member States may adopt exclusion criteria related to harmful tax practices with reference to the above court ruling?