

**Question for written answer E-001616/2021  
to the Commission**

Rule 138

**Pietro Bartolo** (S&D)

Subject: Commission position on the 'tax haven' the United Arab Emirates

Given the recent study by the Tax Justice Network (TJN), placing the United Arab Emirates among the world's top ten 'tax havens', the review of the EU list of tax havens in February 2021, and the revelations from the OpenLux investigation – showing that between 2018 and 2019 at least EUR 6.5 trillion in assets were transferred to offshore companies in Luxembourg alone, more than 100 times the entire country's 2019 GDP – can the Commission say:

1. How does it justify the UAE's removal on 10 October 2019 from the EU list of non-cooperative jurisdictions for tax purposes when, according to the TJN, over USD 218 billion in foreign direct investment has been diverted to the UAE via the Netherlands to circumvent tax controls?
1. What view does it take of the fact that the updated EU list of tax havens includes 12 countries, including 11 small tropical islands, with tiny GDPs, while the United Arab Emirates, which handles far greater amounts in evaded European taxes, has been removed?