

EN  
E-002266/2021  
Answer given by Mr Gentiloni  
on behalf of the European Commission  
(7.7.2021)

The taxation of income stemming from exchange rate fluctuations has not been harmonised. The Commission has received a complaint against the ruling of Denmark's Supreme Court in Case No 78/2016 of 11 November 2019 and it will examine it, taking into account all relevant information. This will include the ruling of the Court of Justice of the European Union in Joined Cases C-398/16 and C-399/16. Depending on the outcome of its examination, the Commission may decide to initiate the procedure provided for in Article 258 of the Treaty on the Functioning of the European Union.