

EN  
E-002335/2021  
Answer given by Mr Gentiloni  
on behalf of the European Commission  
(7.7.2021)

The fight against aggressive tax planning is at the core of the Commission's priorities, due to the adverse impact on the EU economy as a whole, and the Recovery and Resilience Plans are no exception. It figures amongst the challenges and priorities identified for six Member States in the framework of the European Semester. Several Member States have received tax-related recommendations regarding labour taxation, green taxation, tax administration and tax collection, amongst other. In the case of Portugal, the Council identified the efficiency of administrative and tax courts as a priority area<sup>1</sup>.

As per Regulation (EU) 2021/241<sup>2</sup> establishing the Recovery and Resilience Facility, Member States' Recovery and Resilience Plans shall be consistent with the relevant country-specific challenges and priorities identified in the context of the European Semester and shall contribute to address all or a significant subset of challenges identified in the relevant country specific recommendations identified by the Council. The Commission has engaged in discussions with all Member States on the content of the plans and whenever applicable also on taxation-related measures. The Commission has given a positive assessment on the national recovery and resilience plan by Portugal and has proposed its approval to the Council on 17<sup>th</sup> June 2021.

As set out in Article 24(6) of the Regulation, the Commission shall suspend the payment of all or part of the financial contribution and, where applicable, of the loan, if milestones and targets as set out in the approved Plan are found to not have been satisfactorily fulfilled.

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<sup>1</sup> Recommendation number four, included in the Council Recommendation on the 2020 National Reform Programme of Portugal and delivering a Council opinion on the 2020 Stability Programme of Portugal, [2020-european-semester-csr-comm-recommendation-portugal\\_en.pdf \(europa.eu\)](#)

<sup>2</sup> [Regulation \(EU\) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility](#), OJ L 57, 18.2.2021, p. 17–75