

**Question for written answer E-003566/2021
to the Commission**

Rule 138

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Subject: Tax avoidance by Moderna

On 13 July 2021, the Centre for Research on Multinational Corporations (SOMO) published research on tax avoidance by the vaccine manufacturer Moderna. The contract between the Commission and Moderna indicates that the latter diverts payments from the USD 10 billion dollar contract to tax havens. Its subsidiary in Basel is a typical letterbox company with no substantial economic activity, likely set up for fiscal reasons. Similarly, Moderna's office in Delaware, where its intellectual property rights are held, does not have to pay any taxes on royalties or publish an annual report. Tax avoidance is always unacceptable, but is even more deplorable in this case considering that the Moderna vaccine was developed and then purchased using public funds.

1. Is the Commission aware of the aggressive tax avoidance schemes that Moderna uses?
2. If the Commission still recommends not granting financial support to companies with links to tax havens, as it did last year, should the same not apply to companies that have a contract with the Commission itself?
3. Has it considered demanding that vaccine producers pay their fair share of taxes and improve transparency if they sign contracts with the Commission, and if not, will it do so in the future?