

EN  
E-004517/2021  
Answer given by Mr Gentiloni  
on behalf of the European Commission  
(17.12.2021)

In the Recommendation on making State financial support to undertakings in the Union conditional on the absence of links to non-cooperative jurisdictions<sup>1</sup>, the Commission indeed recommends that Member States adopt measures to refuse financial support to undertakings if these have a direct or indirect link to jurisdictions that feature on the EU list of non-cooperative jurisdictions for tax purposes as outlined by the Honourable Member.

Where the link to an EU listed jurisdiction involves indirect ownership, the criterion for exclusion from the State financial support in a Member State is not the place of residence of the 'interposed' entity (entity between the EU-resident entity and the entity in an EU listed jurisdiction), but the residence of the ultimate beneficial owner, i.e. of the entity in the EU listed jurisdiction.

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<sup>1</sup> C(2020) 4885 final.