

**Question for written answer E-005006/2021  
to the Commission**

Rule 138

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Subject: Effective tax rate and harmonisation of tax advantages in the EU

Two weeks ago, more than 130 countries reached an agreement on international tax reform to tax profits of multinationals at a minimum rate of 15 %.

At the same time, the Spanish Government has announced a 'minimum effective rate' of 15 % for 2022, but this rate will apply to the tax base, not to profits<sup>1</sup>. As the Spanish tax system establishes numerous deductions and exemptions in its definition of the tax base, the effect of the announced rate will be tiny.

According to the government's forecasts, revenues from corporate tax will increase by EUR 400 million (1.68 % more than in 2019), since most of the 1 070 companies affected already comply with an effective rate of 15 % on the tax base – but not on profits.

1. Does the Commission advocate changes in the minimum corporate tax rate that will have a substantial impact on public revenue, or does it find minimalist adjustments, as proposed in Spain, sufficient for advancing towards fair corporate taxation?
2. Does it consider that there should be harmonisation at the EU level regarding deductions and other tax advantages for multinationals?

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<sup>1</sup> [https://cincodias.elpais.com/cincodias/2021/10/05/economia/1633461763\\_142677.html](https://cincodias.elpais.com/cincodias/2021/10/05/economia/1633461763_142677.html)