

**Question for written answer E-000728/2023
to the Commission**
Rule 138
Ernest Urtasun (Verts/ALE)

Subject: Reverse merger of Ferrovial

It was widely reported on 1 March (in such media outlets as Reuters, the *Financial Times* and *El País*) that Ferrovial is planning a reverse merger, which would move its headquarters from Spain to the Netherlands. This is not the first time that a large multinational has decided to move its headquarters to the Netherlands while keeping most of its core business activities in its former host country. Fiat Chrysler, Stellantis and Ferrari have made similar moves recently. It is worrying to see a Member State using tax incentives to attract corporate head offices to its country.

In the light of the above:

1. Are Dutch tax rules, such as the exemption from participation in dividends, the treatment of royalties and interest, the treatment of losses, the transfer of intellectual property or the taxation of expatriates, distorting the single market?
2. Will the Commission propose a minimum rate for withholding tax in the Union?
3. Should the harmful nature of tax regimes that attract managers and employees away from one country to another be addressed in the Union?

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