

**Question for oral answer O-000033/2023
to the Commission**

Rule 136

Evelyn Regner, Ibán García Del Blanco

on behalf of the S&D Group

Ernest Urtasun, Heidi Hautala

on behalf of the Verts/ALE Group

Manon Aubry

on behalf of the The Left Group

Subject: Commission recommendations on public country-by-country reporting

Following the Panama Papers revelations in 2016, Parliament called for financial transparency by means of an own-initiative report seeking a legislative proposal for public country-by-country reporting. The resulting Directive (EU) 2021/2101 of the European Parliament and of the Council of 24 November 2021 amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches was published in the Official Journal on 1 December 2021. Last month the deadline expired for its transposition into national law. On 29 June 2023, media reports revealed that the Commission – by means of a gold-plating information note – had proactively approached Member States asking them to refrain from increasing transparency requirements, which it referred to as ‘gold-plating’. While Parliament understands the Better Regulation Guidelines as an invitation to refrain from unjustified ‘gold-plating’ (i.e. adopting transposition measures that go beyond the requirements of the directive), the decision on what constitutes ‘gold-plating’ does have political implications and in this case affects provisions that have already been subject to discussion between the co-legislators. Furthermore, this may go against the principles of transparency and good cooperation set out in the interinstitutional agreement on better law-making.

1. How frequent is the Commission’s recourse to information notes on gold-plating, and what is the internal process to approve the decision on what constitutes gold-plating?
2. What triggered the decision to issue an information note on gold-plating?
3. Was the Commission contacted by any stakeholders on this matter? If so, why was Parliament not informed, even though these recommendations have political implications and deal with issues that were at the centre of negotiations between the co-legislators?
4. To what extent would the allowance of a lower threshold or the addition of additional information harm the level playing field or have an impact on the internal market, given that this would have no impact on the information required from very large multinationals (threshold of EUR 750 million annual turnover)?

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