

**Question for written answer P-001037/2013
to the Commission**
Rule 117
Thijs Berman (S&D)

Subject: Tax evasion by businesses due to lack of European harmonisation of (inter alia) corporation tax

Does the Commission consider that taxation systems such as those of the Netherlands and the UK, in which – inter alia – dividends and royalties are not taxed, promote tax evasion by big businesses in the EU and in the world at large?

Does the Commission believe that the open internal market is compatible with the major disparities in national levels of corporation tax? Can the Commission indicate whether the current lack of harmonisation of tax rates leads to tax competition and could ultimately result in a ‘race to the bottom’?

Do some Member States forfeit part of their tax revenue because businesses can use cleverly devised structures to move their profits to Member States where the tax climate is ‘more favourable’?

Are businesses currently able to derive disproportionate advantages from the major disparities in corporation tax?

Ought businesses to pay tax in the country where they genuinely make their profits?

Should we introduce a uniform rate of corporation tax in the EU?