

**Question for written answer P-000193/2014
to the Commission**

Rule 117

Salvador Garriga Polledo (PPE)

Subject: Dutch tax lease system - current state of the investigation

In December 2012 a complaint was submitted to the Commission in respect of the Dutch tax lease system, and in particular the accelerated depreciation provisions for the financial years 2009, 2010 and 2011. According to the complaint, the provisions were selective because they excluded certain goods. The complaint also criticised the fact that these provisions were combined with other tax incentives concerning financial leasing arrangements for the acquisition of vessels. These made it possible for investors to avoid paying back tax saved under the depreciation arrangements and to avoid the capital gains tax due on the sale of a vessel, equating to a permanent tax saving.

On 7 October 2013 the Commission said that the measures targeted by the complaint were being assessed and that if there were serious doubts once all the information was available, it would open the formal investigation procedure. It also pointed out that the length of the investigation would depend on the complexity of the measures under scrutiny.

Three months have now passed since the Commission last commented on this matter and we do know that it has new information. How complex does the Commission consider the investigation to be now, therefore? What point has its investigation reached?