Priority question for written answer P-000608/2020
to the Commission
Rule 138
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Subject: Measures to ensure the effective taxation of profits

The companies that benefit from the single market and generate profits within it should pay tax on those profits in the EU, it being their place of activity. However, some companies exploit the mismatches in national tax provisions to shift profits from the Member State in which they are generated to Member States and/or non-EU countries offering low tax rates and preferential regimes, with no link to where the value is created.

1. Could the Commission implement measures to ensure the effective taxation of profits and a competitive and growth-friendly corporate tax environment?

2. Does the Commission intend to explore concrete measures to ensure that these objectives are achieved, taking into account, for example, the Code of Conduct on Business Taxation?