

EN
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Answer given by Mr Breton
on behalf of the European Commission
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The EU list of non-cooperative jurisdictions for tax purposes is an important tool to combat tax misconduct. Several pieces of EU legislation include a reference to the EU list and the Commission will continue to evaluate whether additional links could prove relevant. In this context, in its Conclusions¹ on ‘Public Investment through Public Procurement: Sustainable Recovery and Boosting of a Resilient EU Economy’ the Council called on the Commission to consider ‘how to tackle distortive effects resulting from a participation of bidders with activities in jurisdictions included on the EU list of non-cooperative jurisdictions for tax purposes² leading to unjustified competitive advantages in procurement procedures’.

In response to this call, the Commission is currently assessing options in this regard together with Member States. In this context, it is first analysing the already existing rules and tools.

This assessment includes an evaluation of options available under Article 57(4)(c) of Directive 2014/24/EU³ related to grave professional misconduct which renders integrity questionable.

This assessment is still ongoing.

¹ ST 13352/20, 25 November 2020.

² <https://www.consilium.europa.eu/en/press/press-releases/2020/10/06/eu-list-of-non-cooperative-jurisdictions-for-tax-purposes-anguilla-and-barbados-added-cayman-islands-and-oman-removed/>

³ Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65).