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Directorate-General for Internal Policies  
Directorate A - Economic and Scientific Policies  
Special Committee Taxe  
Tax Rulings and Other Measures Similar in Nature or Effect  
The Chair

Dear Chair,

The European Union and the European Parliament have been active for years and are getting increasingly vocal in the fight against corporate tax evasion, and together with our Member States and global partners such as the OECD and the G20, we are committed to continue our ambitious work.

Within the European Union, divergences in legislations and administrative practices severely distort competition between our Member States, as well as between large and small companies.

Besides the economic actors directly concerned with this issue, recent disclosures made by the media led to a wave of indignation within the public opinion. This situation has prompted the European Commission to launch several investigations on possible distortions of competition arising out of national State Aids. The Commission has also announced a series of proposals aimed at quickly implementing the OECD recommendations which relate to the European Union.

For its part, the European Parliament has established a special Committee on the issue. Its aim is to analyse and shed light on the various national legislations related to corporate taxation, as well as to assess the effects on competition, and to make appropriate recommendations with a view to suitable remedies. As known, the issue of taxation is entirely in the hands of national governments and Parliaments. The European Parliament has a consultative power only, yet it has the responsibility to understand the national choices and to consider them in a global European context.

My aim is to associate to the work of our Committee those national parliamentary committees which share this desire.

As a starting point, we would like to know whether your Committee has been working on problems caused by tax evasion and tax avoidance within your country or elsewhere. Is your Committee either informed or consulted on administrative practices such as tax rulings? Has it ascertained that some multinational companies have managed to transfer profits generated by those activities located in your country? I would like to emphasise that our questions concern relevant texts and practices, but are not related to any specific company files that may be bound by confidentiality in tax matters.

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Our rapporteurs MEP Elisa Ferreira and MEP Michael Theurer, as well as myself, are at your disposal for any kind of information exchange you may consider appropriate, and I would be happy to receive your contributions in writing on these issues by the end of May 2015.

Furthermore, once we have made sufficient progress in our work, and before completing it, we would like to invite our counterparts from the National Parliament to an interparliamentary meeting to take place in Brussels on 17 June 2015 in the morning. The relevant agenda will be sent to you shortly.

I thank you in advance for your interest in this initiative and look forward to hearing from you.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'A. Lamassoure', with a long horizontal stroke extending to the right.

Alain Lamassoure