



State aid: Commission extends information enquiry on tax rulings practice to all Member States

Brussels, 17 December 2014

The European Commission has enlarged the enquiry into the tax ruling practice under EU state aid rules to cover all Member States. The Commission will ask Member States to provide information about their tax ruling practice, in particular to confirm whether they provide tax rulings, and, if they do, to request a list of all companies that have received a tax ruling from 2010 to 2013. The Commission already requested similar information on tax rulings from several Member States in June 2013.

This enquiry is fully in line with the recent calls for more transparency of tax rulings, in particular the initiative announced by President Juncker on the upcoming legal proposal regarding the automatic exchange of information on tax rulings, on which work is being led by Commissioner Moscovici.

Commissioner in charge of competition policy, Margrethe Vestager said, *"We need a full picture of the tax rulings practices in the EU to identify if and where competition in the Single Market is being distorted through selective tax advantages. We will use the information received in today's enquiry as well as the knowledge gained from our ongoing investigations to combat tax avoidance and fight for fair tax competition."*

Background

The Commission is looking at the compliance with EU state aid rules of certain tax practices in some Member States in the context of aggressive tax planning by certain multinationals with a view to ensure a level playing field. A number of Member States seem to allow multinational companies to take advantage of their tax systems and thereby to reduce their tax burden.

Since June 2013, the Commission has been investigating under state aid rules the tax ruling practice of seven Member States. The Commission has requested an overview of tax rulings provided by six Member States (Cyprus, Ireland, Luxembourg, Malta, the Netherlands and the UK). The Commission has also requested information from Belgium including on certain specific tax rulings. Furthermore, the Commission has also requested information about intellectual property taxation regimes, so-called "patent boxes", from the ten Member States with such a regime (Belgium, Cyprus, France, Hungary, Luxembourg, Malta, the Netherlands, Portugal, Spain, and United Kingdom).

On [11 June 2014](#), the Commission opened under state aid rules formal investigations in three cases, respectively: Apple in Ireland, Starbucks in the Netherlands and Fiat Finance & Trade in Luxembourg. On [7 October 2014](#), the Commission opened another investigation regarding Amazon in Luxembourg. The probe examines whether Member States provide certain companies a selective advantage in the context of issuing a tax ruling.

Procedural background

The state aid [Procedural Regulation](#) entitles the Commission to request any information it deems necessary to assess for a state aid investigation, i.e. including information to assess whether a Member State's tax practice favours certain companies. According to the Commission's [Communication on professional secrecy](#), Member States cannot invoke professional secrecy for refusing to provide information requested by the Commission.

IP/14/2742

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