

Proposal to set up a Committee of Inquiry to investigate alleged contraventions and maladministration in the application of EU law in relation to tax rulings by Member States

The European Parliament,

- having regard to Article 4(3) TEU,
- having regard to Article 107(1) TFEU,
- having regard to Article 108 TFEU,
- having regard to Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union, as subsequently amended,
- having regard to Rule 198 of its Rules of Procedure,

1. Decides to set up a Committee of Inquiry to investigate alleged contraventions and maladministration in the application of EU law in relation to tax rulings issued by Member States, without prejudice to the jurisdiction of national or EU courts.

2. Decides that the Committee of Inquiry shall:

- investigate alleged contraventions or maladministration in the application of Article 107(1) TFEU regarding a very high number of tax rulings issued in Member States at least since the early 1990s;
- assess the Commission's breach of its duty set out in article 108 TFEU to keep under constant review all systems of aid existing in Member States, to propose to the Member States appropriate measures required by the progressive development or by the functioning of the internal market, to check, whether the aid granted by a State or through State resources is compatible with the internal market and not misused, to decide that the State concerned shall abolish or alter such aid within a certain period of time and refer the matter to the Court of Justice, if the State concerned does not comply;
- investigate possible contraventions of obligations set out in Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union, as subsequently amended, regarding the obligation to cooperate and provide all necessary documents;
- assess possible breach by some Member States of the sincere cooperation principles enshrined in Article 4(3) TEU, such as the obligations to facilitate the achievement of the Union's task and to refrain from any measure which could jeopardise the attainment of the Union's objectives, given the alleged large scale of aggressive tax planning facilitated by Member States, and the likely significant consequences this has had on public finances of and in the EU;
- make any proposals that it deems necessary in this matter.

3. Decides that the committee of Inquiry shall present an interim report to Parliament within 6 months of starting its work, with a view to presenting a final report to Parliament within 12 months of the adoption of this decision.

4. Decides that the Committee of Inquiry will be composed of **X** Members of the European Parliament

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