



Petr Ježek MEP
The Chair
Special Committee on Financial Crimes, Tax Evasion, & Tax Avoidance
European Parliament
Brussels B-1047
Belgium

Thursday 31st May 2018

Dear Chair

Thank you for your letter of 25th May inviting Apple to a hearing on 21st June. We respect the role your Committee has investigating important policy issues and appreciate your interest in our company. Apple is deeply committed to Europe and we respect Europe's rule of law, which the European Parliament works to protect and defend.

We recognize the benefits that tax payments create for society and believe every company has a responsibility to pay its taxes. Apple has been operating in Europe for decades and is an engine of economic growth through the fast-growing iOS App Economy and our own expanding workforce. Across the continent Apple's innovation and investment now supports over 1.4 million jobs at companies of all sizes. We follow the law and pay every cent of tax we owe in every country where we operate.

There are a number of recent policy changes which are impacting the international tax landscape for multinational companies. Recently enacted legislation in the United States includes a current tax on accumulated international earnings and imposes a minimum tax on all future international earnings of US multinationals. We believe Apple is the largest corporate income taxpayer in the world and had a global cash tax rate of about 26% over the past decade, comparable with many large European companies.

While we thank you for inviting us to address your Committee, Apple is currently appealing the European Commission decision alleging State Aid from Ireland and it is important to ensure public commentary does not prejudice those proceedings.

Since the appeal is ongoing and likely to be heard at the General Court in the near future we will not be able to participate in a public hearing on this

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topic as it could be detrimental to the proceedings at the Court, and any potential appeals thereafter.

I'd like to emphasize that we have the deepest respect for the Committee, its members and the important work you are undertaking. We would be happy to meet privately with you or other Committee members and address any questions you may have.

Thank you for your understanding of the situation, I will follow up with your office directly to discuss this further.

Yours sincerely

A handwritten signature in black ink, appearing to read 'C Thwaites', written in a cursive style.

Claire Thwaites
Senior Director, European Government Affairs