

**Question for written answer E-001716/2024  
to the Commission**  
Rule 144  
**Auke Zijlstra (Pfe)**

**Subject:** Consequences of the European Court of Justice judgment in Case C-465/20, Commission v Ireland and others

In its judgment of 10 September 2024, the European Court of Justice confirmed the Commission's 2016 decision that excluding from the tax base profits generated from intellectual property rights of two firms established in third countries infringes European competition rules.

That Court judgment means that tax rulings, which are a lawful and commonly used instrument, now afford multinationals less protection as regards their business operations, investments and returns in spite of the fact that such tax matters are a national issue. The fact that tax rulings that are sometimes more than 30 years old can still be revoked is also detrimental to legal certainty for both Member States and taxable firms.

1. Does the Commission share that view?
2. Will the Commission conduct an impact assessment so as to look into the scope and economic consequences of the judgment?

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