

**Question for written answer E-009921/2013
to the Commission**

Rule 117

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Subject: Social welfare benefits and tax obligations of emigrants in the EU

Thousands of EU citizens who have emigrated to other Member States and receive retirement pensions or other financial benefits from those countries have difficulty, when they return home, finding out what their tax status is and complying with their tax obligations in their countries of residence, as a result of there being no EU-level measures in place. It should be ensured that:

1. They can obtain, free of charge and in good time, an annual certificate showing at least the amount of payments, deductions and taxes applicable in the country of origin.
2. The certificates conform to a standard or there are measures in place to ensure that the certificates are valid in any Member State without needing to be translated or without the cost of such translation being borne by benefit recipients.
3. The tax treatment of social welfare benefits does not discriminate on the basis of the number or nationality of agencies paying them within the European Union.
4. A system is in place so that benefits, including tax exemptions, applied to the income of workers in host countries, including those relating to disability or invalidity and retirement benefit, are not distorted for emigrants due to them returning to their country of origin or living in another Member State.
5. There is a European framework to avoid double taxation of returning emigrants and to make it possible to create and, where appropriate, consistently amend agreements between Member States.

In the current situation, certain tax practices and requirements in some Member States are felt by returning emigrants to amount to unfair harassment, at odds with the principles of the EU and fundamental European freedoms.

Does the Commission agree that these are problems? Will it take any action?