

**Question for written answer E-002580/2018
to the Commission**

Rule 130

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Subject: 'Accidental Americans' in the European Union

US citizens who are 'accidental Americans' (i.e. who hold US citizenship through having been born on American soil, but who have never lived in the USA and/or do not have any close connection with the country) are subject to the extra-territorial application of US law and sometimes encounter problems in their daily lives as a result. One particularly thorny issue is citizenship-based taxation (CBT), which requires such individuals to declare their income to the US Internal Revenue Service. Laws such as the Foreign Account Tax Compliance Act (FACTA) or the Securities Act, which both apply in the EU, sometimes prompts European banks to refuse bank account applications from such individuals, or place restrictions on the financial investments they can make.

1. Is the Commission aware of the problems encountered by these 'accidental Americans', most of whom are also EU citizens, and has it raised the issue in talks with the US authorities?
2. How does it plan to deal with these problems?