

**Question for written answer E-000867/2019
to the Commission**

Rule 130

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Subject: The policy-tax gap in the EU

According to Council Directive 2011/85/EU on requirements for budgetary frameworks of the Member States, Member States must ensure timely and regular public availability of tax data for all sub-sectors of general government. This means, in particular, that Member States must publish detailed information on the impact of tax expenditure on revenues.

Given that this information is valuable in assessing the cost of the policy-tax gap (i.e. the amount of tax that is not paid as a result of a government's decision to exempt certain tax bases or to grant exemptions, allowances and reliefs):

1. Has the Commission verified the enforcement of these provisions by ensuring that all Member States release detailed information on the impact of tax expenditure, in particular tax incentives, tax breaks and tax credits, collecting such information via Eurostat, for example, and publicising it?
2. Has this information been used to assess the cost of the policy-tax gap for the EU as a whole?
3. What measures, including country-specific recommendations, is the Commission envisaging to ensure that Member States implement these requirements, and to improve their reporting?