

**Question for written answer E-016006/2015
to the Commission**

Rule 130

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Subject: Tax optimisation by Airbnb in Europe

Airbnb is an American company that connects property owners via the internet with those seeking holiday accommodation. It is currently valued at EUR 23 billion and employs 1 500 people.

However, this company practises tax optimisation in Europe. For example, in France, it pays almost no tax on its revenue, as this is collected by an Irish company which itself is a subsidiary of an entity domiciled in Delaware, a tax haven in the United States.

1. Is the Commission aware that this is happening? If so, does it plan to launch an enquiry into these practices?
2. What action is the Commission able to take to combat tax evasion in Europe?