

**Question for written answer E-014910/2015
to the Commission**

Rule 130

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Subject: National taxation of EU funding

The Danish tax authorities have stated that European TEN-T funding received by Danish firms is treated as general revenue, and can be subject to 23.5% tax under point 17(1) of Consolidated Act No 680 of 20 May 2015 on income taxation of limited liability companies (the Corporation Tax Act). The Danish tax authorities maintain that this is justified because the EU Court of Justice has not issued any rulings to prevent the taxation of such EU grants.

Projects for which EU funding has been approved might become difficult to carry out if European grants (including TEN-T funding) are subject to Member State taxation. The taxation of EU funding could therefore undermine European efforts to achieve sustainability, for example as regards Danish projects in the transport sector, including ferry electrification projects and the use of LNG rather than ordinary fuel in shipping.

Does the Commission know whether other Member States are taxing EU funding for private projects in a similar way?

Does the Commission take the view that Member States are entitled to tax EU grants?

Does the Commission agree that making TEN-T grants subject to tax undermines the aim of the TEN-T programme and could jeopardise the completion of important projects?