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**Chair of the Committee on Constitutional Affairs, European Parliament**

**Report on tax rulings and other measures similar in nature or effect**

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Both TAXE reports prove that tax rulings cover a wide range of issues, from tax rulings themselves and administrative practices to the protection of whistleblowers, to beneficial ownership to tax competition and State aid.

The issue is central also because of the amount of funds involved in tax dodging and their impact on growth and fairness.

But what makes this issue even more complex and specific is its cross-border dimension.

Tax dodging thrives on mismatches between systems and lack of cross-border cooperation.

Unilateral actions to fight it can create unwanted competitive distortions that are harmful for law-abiding businesses. Therefore, when addressing tax avoidance and evasion, it is important that we act in compliance with global standards and achieve a high level of international cooperation.

On all issues covered by the OECD BEPS action plan, we really need to have all countries on board, make sure OECD recommendations would be implemented in a coordinated way because there are rules that are likely to influence the location of business activities worldwide.

And last but not least when, as European Union, we plan to go further than OECD recommendations, our ambition should not be to depart from these recommendations but to build upon them.

Commissioner, we count on you to ensure the follow up to our report. There are still many issues to fix to give our citizens fair taxation.