

Question for written answer E-002550/2025
to the Commission
Rule 144
Arash Saeidi (The Left)

Subject: Misuse of foundations for tax and asset-optimisation purposes

Despite the warnings made in a 2008 Commission-ordered study on the feasibility of a European Foundation Statute (ETD/2007/IM/F2/80), no harmonised framework has been put in place to prevent certain foundations being misused for tax purposes.

In several Member States, foundations can be used as a tax-exempt way to transfer assets, without there being any real scrutiny of how they serve the public interest. For example, the Netherlands had over 60 000 foundations in 2016, many of which had no clearly identifiable philanthropic mission, compared to only 660 public-benefit foundations in France in 2021. Some jurisdictions allow foundations to be set up without precise requirements for their non-profit purpose, transparency or governance, which makes tax avoidance easier.

1. Does the Commission have any data on, or analyses of, the use of foundations in some Member States to circumvent inheritance tax or to hold family assets without effective public scrutiny?
2. Does the Commission have any plans to fund an EU-wide comparative study on tax-exemption criteria and mechanisms for supervising foundations in Member States, particularly in order to assess the degree to which they are being misused?
3. Does the Commission consider that, without a binding EU definition of ‘public-benefit purpose’, a potential European Foundation Statute could become an instrument of harmful tax competition or a means of circumventing national laws on wealth taxation?

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