

Question for written answer E-002858/2025
to the Council
Rule 144
Fabio De Masi (NI)

Subject: G7 declaration on the minimum international taxation regime and advantages provided to US-based multinationals

The Commission has recently argued that the G7's declaration on the treatment reserved for the United States as regards the minimum international taxation of multinationals should be automatically translated into EU law, without requiring amendments to EU law. Adopting the declaration would mean that US multinationals would continue to benefit from the 'safe harbour' mechanism and would therefore not be subject to the 15 % minimum tax requirement. This would be achieved through the establishment of a side-by-side system. This system could also give the United States a slight competitive advantage over European companies.

I would therefore like to ask the following questions:

1. Is there agreement among the Member States regarding the adoption of the G7 declaration?
2. Was there a vote in the Council on approving the G7 declaration?
3. Are there specific measures under discussion that could offset the potential competitive disadvantage associated with the side-by-side system?

Submitted: 14.7.2025