

**Question for written answer E-003287/2026
to the Commission
Rule 144
Yvan Verougstraete (Renew)**

Subject: Are digital platforms' advertising revenues taxed where the value is created?

Accounts published by Meta's Belgian subsidiary show that Meta paid only around EUR 1 million in tax in Belgium for the 2025 financial year, despite the group's dominant position in the Belgian digital advertising market.

A significant portion of advertising services sold to Belgian companies are invoiced through the group's Irish entity. The scheme, while in line with current rules, raises questions about how tax revenues are distributed between Member States and about the fairness of the internal market.

In light of the above:

1. Does the Commission have an estimate of the tax revenues that Member States do not receive because of large digital platforms' advertising revenues being positioned in other Member States?
2. How will it ensure that the profits of large digital platforms are taxed more heavily in the Member States where revenue and economic value are actually created?
3. Does it intend to speed up work on 'Business in Europe: Framework for Taxation' (BEFIT) or propose other instruments to limit distortions of competition resulting from differences in taxation between Member States?

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