

(English version)

**Question for written answer E-001019/25
to the Commission
Oihane Agirregoitia Martínez (Renew)
(10 March 2025)**

Subject: The 28th legal regime

The Competitiveness Compass published by the European Commission provides that a proposal for a 28th legal regime will be presented between the fourth quarter of 2025 and the first quarter of 2026, the aim of which is to make it possible for innovative companies to benefit from a single, harmonised set of EU-wide rules.

The Autonomous Community of the Basque Country and the Autonomous Community of Navarra are special cases in terms of their taxation system. The Basque Economic Agreement and the Navarra Economic Accord are recognised in the first additional provision to the Spanish Constitution, which establishes that taxation and financial relations between the Spanish State and these Communities will be governed by the traditional foral system in the form of the Basque Economic Agreement or the Navarra Economic Accord. The EU respects and accepts this state of affairs.

Given that our cases are unique in nature and legally recognised as historic rights:

1. Does the Commission see this proposal as a second legal regime for the Member States?
2. Is the option of choosing between the two regimes — one of them being the regime laid down in national legislation and the other the regime agreed between European co-legislators and applicable once transposed into national law — being considered as a possibility?
3. What is the state of play with this proposal?

Submitted: 10.3.2025

**Answer given by Mr McGrath on behalf of the European Commission
(10 June 2025)**

The Competitiveness Compass ⁽¹⁾ announced the initiative on the 28th regime as one of the key measures to contribute to EU competitiveness and to make business easier and faster in Europe.

This initiative will provide a single set of rules for companies. It would include an EU corporate legal framework, based on digital-by-default solutions, and will help companies overcome barriers in setting up, scaling up and operating companies across the Single Market.

Such a 28th regime would offer companies a choice to carry out their activities across the Single Market through an EU-wide legal status.

It is to be determined whether the proposal would be adopted as a European legal form or whether a new harmonised national legal form for companies would be more appropriate.

However, in both cases, these rules would apply in all Member States and company founders would have a choice whether to adopt a legal form under the 28th regime or whether to adopt an existing national legal form.

This corporate legal framework will be complemented by targeted actions in other policy areas to help innovative companies, start-ups and scale-ups develop in the Single Market.

Whether and what tax law elements could be included remains to be determined. This initiative may be complemented with additional features depending on the outcome of upcoming consultations.

The public consultation on the 28th regime will be launched before the summer of 2025 and the proposal is planned to be adopted in the first quarter of 2026.

⁽¹⁾ COM(2025) 30 final.