

EN

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Answer given by Mr Hoekstra
on behalf of the European Commission
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As the Commission set out in its reply to written question E-00161/2025, the Competitiveness Compass¹ 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. The 28th regime will include an EU corporate legal framework based on digital by default solutions to help companies overcome barriers when setting up and operating as well as attracting investment across the Single Market. It will also address specific aspects within relevant areas of law, including insolvency, labour and tax law. In this respect, the recent Single Market Strategy² further explained that the 28th regime will provide a single set of rules, potentially in a progressive and modular way.

The EU corporate legal framework will not touch upon any State aid rules and companies under the EU corporate legal framework will be subject to the State aid rules in a similar way than any other EU companies.

There is no intention to make possible tax revenues generated by companies under the 28th regime an own resource of the EU.

¹ COM(2025) 30 final.

² COM(2025) 500 final.