



College of Europe  
Collège d'Europe



Natolin

Academic Year /Année Académique 2017-2018  
European Political and Governance Studies/  
Etudes Politiques et de Gouvernance Européennes  
Simone Veil Promotion

## HARMONISATION OF CORPORATE TAX BASE IN THE EU: AN IDEA WHOSE TIME HAS COME?

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### Abstract

"On the 25th October 2016, the European Commission presented two legislative proposals to create a Common Consolidated Corporate Tax Base (CCCTB) in the European Union. The proposals represent a re-launch of the 2011 CCCTB proposal, which was blocked at the Council (legislation on direct taxation is voted by unanimity – article 115 TFEU). What is interesting is that the 2011 file proposed the creation of an optional tax base, which would enable enterprises to choose between applying the national rules or the common ones, whereas in the 2016 proposal, the European Commission intended to make the CCCTB compulsory for multinational enterprises. The aim of the research paper is to understand why, after a failed attempt in 2011 and without a change in the unanimity rule, did the European Commission decide to make a re-launch with a more ambitious policy. The multiple streams framework is applied to the history of the CCCTB file in order to reply to the research question. The hypothesis, developed upon the theoretical framework, states that the ambitious re-launch of the CCCTB proposal happened due to the continuation of the EC's strategy that has tried to use a 'window of opportunity' to push for more integration in the field of corporate taxation. Three attempts of harmonisation of the corporate tax base are analysed in the paper (1988, 2011 and 2016). It is demonstrated that both attempts before the final re-launch were unsuccessful due to a lack of a window of opportunity and a strategy of the European Commission, whereas the analysis of policy streams of the 2016 CCCTB proposal showed that a window of opportunity was opened because of the corporate tax scandals in 2014, and the European Commission has effectively used it. The hypothesis is, thus, confirmed in the paper."