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WORKING PAPER

Did the Economic Impact of CCCTB affect the Voting Behaviour of MEPs?

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Abstract

On 19 April 2012, the Members of the European Parliament (MEPs) voted on the European Commission's proposal for a Common Consolidated Corporate Tax Base (CCCTB). We exploit a unique research setting which was created by an economic impact assessment of CCCTB that was made available to the MEPs. Using regression analysis, we investigate if the voting behaviour of MEPs was influenced by the predicted economic impact of CCCTB on their country. Our results show that, even after controlling for party, country and individual variables, more favourable economic consequences of CCCTB led to a higher chance for MEPs to vote in favour of the proposal.

Keywords

CCCTB, economic impact, European Parliament, voting behaviour

JEL-classification

F23, F55, H23, H25