



Paris, Wednesday, November 22th, 2017

Tim Cook,
CEO of Apple Inc.
1 Infinite Loop, Cupertino, CA 95014, USA

Gene Daniel Levoff,
Co-director of Apple Sales International, Apple
Operations Europe, Apple Operations International,
Apple France and Apple Retail France
7 place d'Iena, 75116 Paris, France

Subject: Apple's tax evasion.

Mr. Tim Cook and Mr. Gene Daniel Levoff,

Since October 27th, 2017, our association has decided to warn about Apple's tax evasion practices, which we have shed light upon in a report entitled "Apple: the global hold-up"¹. In fact, Apple pays on average 4.5% tax on its profits abroad, while these account for two-thirds of all its profits. This is the reason for Apple's low 17% overall tax rate.

Investigations conducted by the US and European authorities have also shown that most of Apple's international profits have been made in three subsidiaries registered in Ireland: Apple Sales International (ASI), Apple Operations Europe (AOE) and Apple Operations International

¹ Attac, *Apple : le hold-up mondial*, November 9, 2017.

association
pour une taxation
des transactions financières
et pour l'action citoyenne

21 ter rue Voltaire 75011 Paris
tél. +33 1 56 06 43 60
fax +33 1 44 93 98 14
attacfr@attac.org
www.france.attac.org
siren 420 077 562 APE 9499Z



(AOI). Until 2014, these subsidiaries had no declared any tax residence, which enabled them to pay no more than 0.005% of taxes on their profits. The recent Paradise Papers revelations have also shown that ASI and AOI established their tax domicile in Jersey after 2014 in order to abide by the reforms of Irish law while continuing to pay almost no tax. This information confirms Apple has not changed its tax policy regardless of fines from public authorities and of citizens' interpellations.

This situation is unacceptable and we ask Apple to adopt fiscal responsibility measures as soon as possible in order to pay its fair share of taxes wherever it is located. Our requirements are as follows :

- To pay the 13-billion euros fine imposed in August 2016 by the European Commission by December 1st. Apple had four months to pay and hence has broken the law since January 2017;
- To withdraw Apple's non-suspensive appeal against this fine, lodged on December 16th, 2016 with the Court of Justice of the European Union²;
- To demonstrate transparency by publishing the list of Apple's subsidiaries, their geographical locations and the type of activity they carry out, as well as the following accounting information for each country: the amount of sales, the turnover, the number of employees, the share capital, the profits and the paid taxes.

If you do not meet our first requirement by paying your 13-billion euros fine by December 1st, 2017, we will be forced to return to action as soon as December 2nd in Apple points of sale all around France to stop this serious tax injustice.

Best regards,
Dominique Plihon, Raphaël Pradeau and Aurélie Trouvé
Spokesperson of Attac France

2 Apple Sales International and Apple Operations Europe / Commission, Case T-892/16, European Court of Justice, December 19, 2016.

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