

9.12.2015

A8-0349/11

Amendment 11

Molly Scott Cato

on behalf of the Verts/ALE Group

Report

A8-0349/2015

Anneliese Dodds, Luděk Niedermayer

Bringing transparency, coordination and convergence to corporate tax policies
2015/2010(INL)

Motion for a resolution

Annex I - paragraph 7 - indent 1 a (new)

Motion for a resolution

Amendment

- Set up a European whistleblower common fund, financed by recovered money, to ensure that whistleblowers receive adequate financial assistance for public-interest secrets disclosed.

Or. en

9.12.2015

A8-0349/12

Amendment 12

Molly Scott Cato

on behalf of the Verts/ALE Group

Report

A8-0349/2015

Anneliese Dodds, Luděk Niedermayer

Bringing transparency, coordination and convergence to corporate tax policies

2015/2010(INL)

Motion for a resolution

Annex I - subheading 7 a (new)

Motion for a resolution

Amendment

Recommendation A8: New rules governing firms providing tax advice

Parliament calls on the Commission to bring forward a legislative proposal:

- To produce a mandatory European Ethical Code of Conduct to apply to all firms providing taxation advice operating within the Single Market in order to prevent aggressive tax planning practices;***
- To adopt a clear definition of conflict of interest and robust policies to prevent actors at risk of such conflicts of interest from being active members of any expert or advisory body;***
- To require companies which currently provide both audit and taxation compliance functions to separate these functions through mandatory separation into separate companies;***
- To impose concrete sanctions on those individual advisors and advisory firms that do not abide by the rules of the new Code of Conduct, to range from fines and repayment of lost tax revenues to the withdrawal of the licence to operate within the Single Market; for all of the above measures, the Commission should make clear what sanctions will be applied to Member States or firms for non-***

compliance;

- *To introduce provisions to require that tax-planning strategy be discussed and approved by companies' shareholders;*

Or. en

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A8-0349/13

Amendment 13

Molly Scott Cato

on behalf of the Verts/ALE Group

Report

A8-0349/2015

Anneliese Dodds, Luděk Niedermayer

Bringing transparency, coordination and convergence to corporate tax policies
2015/2010(INL)

Motion for a resolution

Annex I - paragraph 8 - subparagraph 1 (new)

Motion for a resolution

Amendment

The Commission should refrain from splitting the common and the consolidated parts of the Common Consolidated Corporate Tax Base (CCCTB), and must come forward, by June 2016, with a single legislative proposal for a mandatory Common Consolidated Corporate Tax Base (CCCTB) in the Union;

Or. en