

28.6.2017

A8-0227/82

Amendment 82

Hugues Bayet, Evelyn Regner, Pervenche Berès, Sylvia-Yvonne Kaufmann
on behalf of the S&D Group

Report

A8-0227/2017

Hugues Bayet, Evelyn Regner

Disclosure of income tax information by certain undertakings and branches
COM(2016)0198 – C8-0146/2016 – 2016/0107(COD)

Proposal for a directive

Recital 9 a (new)

Text proposed by the Commission

Amendment

(9a) When the information to be disclosed could be considered commercially sensitive information by the undertaking, the latter should be able to request authorisation from the competent authority where it is established to not disclose the full extent of information. In cases in which the national competent authority is not a tax authority, the competent tax authority should be involved in the decision.

Or. en

28.6.2017

A8-0227/83

Amendment 83

Hugues Bayet, Evelyn Regner, Pervenche Berès, Sylvia-Yvonne Kaufmann
on behalf of the S&D Group

Report

A8-0227/2017

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Disclosure of income tax information by certain undertakings and branches
COM(2016)0198 – C8-0146/2016 – 2016/0107(COD)

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 3 – subparagraph 3 a (new)

Text proposed by the Commission

Amendment

In order to protect commercially sensitive information and to ensure fair competition, Member States may allow one or more specific items of information listed in this Article to be temporarily omitted from the report as regards activities in one or more specific tax jurisdictions when they are of a nature such that their disclosure would be seriously prejudicial to the commercial position of the undertakings referred to in Article 48b(1) and Article 48b(3) to which it relates. The omission shall not prevent a fair and balanced understanding of the tax position of the undertaking. The omission shall be indicated in the report together with a duly justified explanation for each tax jurisdiction as to why this is the case and with a reference to the tax jurisdiction or tax jurisdictions concerned.

Or. en

28.6.2017

A8-0227/84

Amendment 84

Hugues Bayet, Evelyn Regner, Pervenche Berès, Sylvia-Yvonne Kaufmann
on behalf of the S&D Group

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Hugues Bayet, Evelyn Regner

Disclosure of income tax information by certain undertakings and branches
COM(2016)0198 – C8-0146/2016 – 2016/0107(COD)

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 3 – subparagraph 3 b (new)

Text proposed by the Commission

Amendment

Member States shall make such omissions subject to prior authorisation of the national competent authority. The undertaking shall seek each year a new authorisation from the competent authority, including tax authorities, which will take a decision on the basis of a new assessment of the situation. When granting such derogations, Member States shall ensure that the tax liability limit applicable in each tax jurisdiction is respected.

Or. en

28.6.2017

A8-0227/85

Amendment 85

Hugues Bayet, Pervenche Berès, Sylvia-Yvonne Kaufmann, Evelyn Regner
on behalf of the S&D Group

Report

A8-0227/2017

Hugues Bayet, Evelyn Regner

Disclosure of income tax information by certain undertakings and branches
COM(2016)0198 – C8-0146/2016 – 2016/0107(COD)

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 3 – subparagraph 3 c (new)

Text proposed by the Commission

Amendment

Where the information omitted no longer complies with the requirement laid down in subparagraph 3a, it shall immediately be made publicly available. As from the end of the non-disclosure period, the undertaking shall also retroactively disclose the full extent and detail of the information required under this Article for the preceding years.

Or. en

28.6.2017

A8-0227/86

Amendment 86

Hugues Bayet, Pervenche Berès, Sylvia-Yvonne Kaufmann, Evelyn Regner
on behalf of the S&D Group

Report

A8-0227/2017

Hugues Bayet, Evelyn Regner

Disclosure of income tax information by certain undertakings and branches
COM(2016)0198 – C8-0146/2016 – 2016/0107(COD)

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 3 – subparagraph 3 d (new)

Text proposed by the Commission

Amendment

If the Commission concludes, after having carried out its assessment of the information received pursuant to subparagraph 3c, that the requirement laid down in subparagraph 3a is not fulfilled, the undertaking concerned shall immediately make the information publicly available. As from the end of the non-disclosure period, the undertaking shall also retroactively disclose the full extent and detail of the information required under this Article for the preceding years.

Or. en