

7.3.2018

A8-0050/85

Amendment 85

Marco Valli

on behalf of the EFDD Group

Report

Paul Tang

Common Corporate Tax Base

COM(2016)0685 – C8-0472/2016 – 2016/0337(CNS)

A8-0050/2018

Proposal for a directive

Article 2 – paragraph 1 – point c

Text proposed by the Commission

(c) it belongs to a consolidated group for financial accounting purposes with a total consolidated group revenue that exceeded EUR **750 000 000** during the financial year preceding the relevant financial year;

Amendment

(c) it belongs to a consolidated group for financial accounting purposes with a total consolidated group revenue that exceeded EUR **50 000 000** during the financial year preceding the relevant financial year;

Or. en

7.3.2018

A8-0050/86

Amendment 86

Marco Valli

on behalf of the EFDD Group

Report

Paul Tang

Common Corporate Tax Base

COM(2016)0685 – C8-0472/2016 – 2016/0337(CNS)

A8-0050/2018

Proposal for a directive

Article 59 – paragraph 1 – subparagraph 1 – point a

Text proposed by the Commission

(a) in the case of an entity, the taxpayer itself, or together with its associated enterprises, holds a direct or indirect participation of more than 50 % of the voting rights, or owns directly or indirectly more than 50 % of capital or is entitled to receive more than 50 % of the profits of that entity; ***and***

Amendment

(a) in the case of an entity, the taxpayer itself, or together with its associated enterprises, holds a direct or indirect participation of more than 50 % of the voting rights, or owns directly or indirectly more than 50 % of capital or is entitled to receive more than 50 % of the profits of that entity, ***or where the head office of that entity can be considered to be the place of effective management where key management and commercial decisions directing or influencing the business of that entity are implemented; and***

Or. en

7.3.2018

A8-0050/87

Amendment 87

Marco Valli

on behalf of the EFDD Group

Report

Paul Tang

Common Corporate Tax Base

COM(2016)0685 – C8-0472/2016 – 2016/0337(CNS)

A8-0050/2018

Proposal for a directive

Article 59 – paragraph 1 – subparagraph 1 – point b

Text proposed by the Commission

Amendment

(b) *the actual corporate tax paid by the entity or permanent establishment on its profits is lower than the difference between the corporate tax that would have been charged on the profits of the entity or permanent establishment in accordance with the rules of this Directive and the actual corporate tax paid on those profits by the entity or permanent establishment.*

(b) *profits of the entity or permanent establishment are subject to an actual corporate tax rate lower than 75 % of the effective corporate tax rate that would have been charged in the Member State of the taxpayer;*

Or. en

7.3.2018

A8-0050/88

Amendment 88

Marco Valli

on behalf of the EFDD Group

Report

Paul Tang

Common Corporate Tax Base

COM(2016)0685 – C8-0472/2016 – 2016/0337(CNS)

A8-0050/2018

Proposal for a directive

Article 59 – paragraph 2 – subparagraph 1 – introductory part

Text proposed by the Commission

Where an entity or permanent establishment is treated as a controlled foreign company under paragraph 1, ***non-distributed*** income of the entity or permanent establishment shall be subject to tax ***to the extent that it is derived from the following categories:***

Amendment

Where an entity or permanent establishment is treated as a controlled foreign company under paragraph 1, ***all the foreign*** income of the entity or permanent establishment shall be subject to tax.

Or. en