

20.3.2019

A8-0170/24

Amendment 24

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Jordi Solé, Max Andersson
on behalf of the Verts/ALE Group

Report

A8-0170/2019

Jeppe Kofod, Luděk Niedermayer

Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution

Paragraph 55 a (new)

Motion for a resolution

Amendment

55a. Calls on the Commission to publish a proposal that would oblige the Member States to ensure that economic operators participating in public procurement procedures comply with a minimum level of transparency regarding tax, in particular public country-by-country reporting and transparent ownership structures;

Or. en

20.3.2019

A8-0170/25

Amendment 25

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Jordi Solé, Max Andersson
on behalf of the Verts/ALE Group

Report

A8-0170/2019

Jeppe Kofod, Luděk Niedermayer

Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution

Paragraph 69

Motion for a resolution

69. Welcomes the digital tax package adopted by the Commission on 21 March 2018; deploras, however, ***the lack of progress in the Council⁵² and its inability to come to an agreement on this Commission package; is concerned that, instead, the Council is considering a proposal that is much less ambitious in scope than the initial proposal and Parliament's subsequent position adopted on 13 December 2018⁵³***; calls on the Council to ***swiftly adopt these proposals***;

⁵² ***Conclusions of the Economic and Financial Affairs Council, 4 December 2018.***

⁵³ ***European Parliament legislative resolution of 13 December 2018 on the proposal for a Council directive on the common system of a digital services tax on revenues resulting from the provision of certain digital services, Texts adopted, P8_TA(2018)0523.***

Amendment

69. Welcomes the digital tax package adopted by the Commission on 21 March 2018; deploras, however, ***the fact*** that the Council ***decided not to adopt the proposals and instead focused its efforts exclusively at the OECD level only***; calls on the Council to ***give a mandate to the Commission to negotiate tax treaties with third countries on behalf of the EU in order to ensure a comprehensive global tax environment and align the new definition of a significant digital presence in all tax treaties once a common definition has been agreed upon***;

Or. en

20.3.2019

A8-0170/26

Amendment 26

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Jordi Solé, Max Andersson
on behalf of the Verts/ALE Group

Report

A8-0170/2019

Jeppe Kofod, Luděk Niedermayer

Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution

Paragraph 71

Motion for a resolution

Amendment

71. Calls on the *Member States willing to consider* the introduction of a digital tax *to do so within the framework of enhanced cooperation, should the Council not be able to reach agreement on the DST;*

71. Calls on the *Commission to launch a proposal under Article 116 of the TFEU* for the introduction of a digital tax , *since the conditions of lack of agreement in Council and distortion of competition have been met, following the ECOFIN meeting of 12 March 2019, and a considerable number of Member States have made announcements on national digital tax measures;*

Or. en

Amendment 27

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Jordi Solé, Max Andersson
on behalf of the Verts/ALE Group

Report

A8-0170/2019

Jeppe Kofod, Luděk Niedermayer

Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution**Paragraph 75***Motion for a resolution**Amendment*

75. Notes that nominal corporate tax rates have decreased at EU level from an average of 32 % in 2000 to 21.9 % in 2018⁵⁶, which represents a decrease of 32 % ; is concerned about the implications of this competition on the sustainability of tax systems and its potential spillover effects on other countries; observes that the first G20/OECD-led BEPS project did not touch upon this phenomenon; welcomes the announcement of the Inclusive Framework on BEPS to explore on a ‘without prejudice’ basis taxing rights that would strengthen the ability of jurisdictions to tax profits where the other jurisdiction with taxing rights applies a low effective rate of tax to those profits, by 2020⁵⁷, which translates into minimum effective taxation; notes that, as stated by the Inclusive Framework on BEPS, the current OECD-led work does not imply changes to the fact that countries or jurisdictions remain free to set their own tax rates or not to have a corporate income tax system at all⁵⁸;

75. ***Acknowledges that while recent multilateral initiatives have focused on tax avoidance (BEPS), tax competition – which is conducted through decreasing statutory rates and the proliferation of special tax regimes – is of even greater concern, as it leads to a higher revenue loss on public budgets^{1a}; notes that recent estimates suggest that an overall revenue loss as a result of tax avoidance of up to 10 % of corporate income tax revenue would be equivalent to a cut in the statutory rate of around 2.5 %^{1b}***; notes that nominal corporate tax rates have decreased at EU level from an average of 32 % in 2000 to 21.9 % in 2018⁵⁶, which represents a decrease of 32 % ; is concerned about the implications of this competition on the sustainability of tax systems and its potential spillover effects on other countries; observes that the first G20/OECD-led BEPS project did not touch upon this phenomenon; welcomes the announcement of the Inclusive Framework on BEPS to explore on a ‘without prejudice’ basis taxing rights that would strengthen the ability of jurisdictions to tax profits where the other jurisdiction with taxing rights applies a low effective rate of tax to those profits, by 2020⁵⁷, which translates into minimum effective taxation;

⁵⁶ Taxation Trends in the European Union, Table 3: Top statutory corporate income tax rates (including surcharges), 1995-2018, European Commission, 2018.

⁵⁷ Addressing the Tax Challenges of the

Digitalisation of the Economy – Policy Note, as approved by the Inclusive Framework on BEPS on 23 January 2019.

⁵⁸ Ibid.

notes that, as stated by the Inclusive Framework on BEPS, the current OECD-led work does not imply changes to the fact that countries or jurisdictions remain free to set their own tax rates or not to have a corporate income tax system at all⁵⁸;

^{1a} *International Monetary Fund, 2019, Corporate Taxation in the Global Economy, Policy Paper No. 19/007*
<https://www.imf.org/en/Publications/Policy-Papers/Issues/2019/03/08/Corporate-Taxation-in-the-Global-Economy-46650> .

^{1b} *Organisation for Economic Cooperation and Development, 2015, Measuring and Monitoring BEPS: Action 11 – Final Report, Paris*
<http://www.oecd.org/ctp/measuring-and-monitoring-beps-action-11-2015-final-report-9789264241343-en.htm>

⁵⁶ Taxation Trends in the European Union, Table 4: Top statutory corporate income tax rates (including surcharges), 1995-2018, European Commission, 2018.

⁵⁷ Addressing the Tax Challenges of the Digitalisation of the Economy – Policy Note, as approved by the Inclusive Framework on BEPS on 23 January 2019.

⁵⁸ Ibid.

Or. en

Amendment 28

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Jordi Solé, Max Andersson
on behalf of the Verts/ALE Group

Jeppe Kofod, Peter Simon, Pervenche Berès, Paul Tang, Evelyn Regner, Virginie Rozière, Ramón Jáuregui Atondo
on behalf of the S&D Group

Report

A8-0170/2019

Jeppe Kofod, Luděk Niedermayer

Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution**Paragraph 79***Motion for a resolution*

79. Calls on the Commission to assess the phenomenon of decreasing nominal tax rates and its impact on ETRs in the EU, and to propose ***remedies, both within the EU and towards third countries as applicable***, including strong anti-abuse rules, defensive measures, such as stronger controlled foreign company rules, ***and*** a recommendation to amend tax treaties;

Amendment

79. Calls on the Commission to assess the phenomenon of decreasing nominal tax rates and its impact on ETRs in the EU, and to propose ***a legislative package accordingly***, including strong anti-abuse rules, defensive measures such as stronger controlled foreign company rules ***or income inclusion rules, in addition to*** a recommendation to amend tax treaties ***so as to ensure a minimum level of effective taxation***;

Or. en

20.3.2019

A8-0170/29

Amendment 29

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Jordi Solé, Max Andersson
on behalf of the Verts/ALE Group

**Jeppe Kofod, Peter Simon, Pervenche Berès, Paul Tang, Evelyn Regner, Virginie
Rozière, Ramón Jáuregui Atondo**
on behalf of the S&D Group

Report

A8-0170/2019

Jeppe Kofod, Luděk Niedermayer

Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution

Paragraph 79 a (new)

Motion for a resolution

Amendment

79a. Believes that the global coordination on the tax base as a result of the OECD/BEPS project should be accompanied by better coordination on tax rates in an effort to achieve improved efficiency; calls on the Member States to work with the Commission in order to determine a fair level of minimum effective taxation at EU level and to promote such a standard at global level; believes that this level of taxation should not be set below 18 % of corporate net profits;

Or. en

20.3.2019

A8-0170/30

Amendment 30

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Jordi Solé, Max Andersson
on behalf of the Verts/ALE Group

Report

A8-0170/2019

Jeppe Kofod, Luděk Niedermayer

Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution

Paragraph 117 a (new)

Motion for a resolution

Amendment

117a. Expresses its regret at the Commission's failure to use the State aid rules against any tax measure that seriously distorts competition, and that it only applies these rules in select cases with particular characteristics so as to change the practice of the state concerned; calls on the Commission to make every effort to recover undue State aid, including for all companies mentioned in the Luxleaks scandal, in order to level the playing field; also calls on the Commission to provide further guidance to the Member States and market players on the application of State aid rules and what it means for companies' tax planning practices;

Or. en

20.3.2019

A8-0170/31

Amendment 31

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Jordi Solé, Max Andersson
on behalf of the Verts/ALE Group

Report

A8-0170/2019

Jeppe Kofod, Luděk Niedermayer

Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution

Paragraph 117 b (new)

Motion for a resolution

Amendment

117 b. Calls for a reform of competition law to extend the scope of State aid rules in order to be able to act more vigorously against harmful fiscal State aid for multinational companies, which include tax rulings;

Or. en

20.3.2019

A8-0170/32

Amendment 32

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Jordi Solé, Max Andersson
on behalf of the Verts/ALE Group

Report

A8-0170/2019

Jeppe Kofod, Luděk Niedermayer

Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution

Paragraph 120 a (new)

Motion for a resolution

Amendment

120 a. Recommends that any entity creating an offshore structure should provide the competent authorities with the legitimate reasons behind such a decision in order to guarantee that offshore accounts are not used for money laundering or tax evasion purposes;

Or. en

20.3.2019

A8-0170/33

Amendment 33

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Jordi Solé, Max Andersson
von behalf of the Verts/ALE Group

Report

A8-0170/2019

Jeppe Kofod, Luděk Niedermayer

Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution

Paragraph 199 a (new)

Motion for a resolution

Amendment

199a. Calls on the Commission to bring forward a proposal for the urgent phasing out of the system of free ports in the EU;

Or. en