



EUROPEAN PARLIAMENT

2014 - 2019

Plenary sitting

18.11.2014

B8-0249/2014

MOTION OF CENSURE ON THE COMMISSION

pursuant to Rule 119 of the Rules of Procedure
(2014/0000(RSP))

Marco Zanni, Marco Valli, Steven Woolfe, Patrick O’Flynn, Peter Lundgren, Kristina Winberg, Diane James, Isabella Adinolfi, Marco Affronte, Laura Agea, Daniela Aiuto, Tiziana Beghin, David Borrelli, Fabio Massimo Castaldo, Ignazio Corrao, Rosa D’Amato, Eleonora Evi, Laura Ferrara, Giulia Moi, Piernicola Pedicini, Dario Tamburrano, Marco Zullo, Nigel Farage, Roger Helmer, John Stuart Agnew, Tim Aker, Jonathan Arnott, Janice Atkinson, Amjad Bashir, Gerard Batten, Louise Bours, James Carver, David Coburn, Jane Collins, William (The Earl of) Dartmouth, Bill Etheridge, Raymond Finch, Nathan Gill, Mike Hookem, Paul Nuttall, Margot Parker, Julia Reid, Jill Seymour, Joëlle Bergeron, Louis Aliot, Gerolf Annemans, Marie-Christine Arnautu, Nicolas Bay, Dominique Bilde, Mara Bizzotto, Mario Borghezio, Marie-Christine Boutonnet, Steeve Briois, Gianluca Buonanno, Aymeric Chauprade, Mireille D’Ornano, Lorenzo Fontana, Sylvie Goddyn, Marcel de Graaff, Jean-François Jalkh, Hans Jansen, Gilles Lebreton, Marine Le Pen,

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United in diversity

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Philippe Loiseau, Vicky Maeijer, Dominique Martin, Joëlle Mélin, Bernard Monot, Sophie Montel, Franz Obermayr, Florian Philippot, Matteo Salvini, Jean-Luc Schaffhauser, Olaf Stuger, Mylène Troszczynski, Harald Vilimsky

B8-0249/2014

**Motion of censure on the Commission by the European Parliament
(2014/0000(RSP))**

The European Parliament,

- having regard to Council Directive 2014/86/EU of 8 July 2014 amending Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States,
 - having regard to its resolution of 19 April 2012 on the call for concrete ways to combat tax fraud and tax evasion¹,
 - having regard to its resolution of 21 May 2013 on Fight against Tax Fraud, Tax Evasion and Tax Havens²,
 - having regard to its resolution of 12 December 2013 on the call for a measurable and binding commitment against tax evasion and tax avoidance in the EU³,
 - having regard to the G20 finance ministers' agreement of 21 September 2013 on new measures to combat corporate tax avoidance,
 - having regard to Article 107 of the Treaty on the Functioning of the European Union,
 - having regard to Article 17(8) of the Treaty on European Union, Article 234 of the Treaty on the Functioning of the European Union and Article 106a of the Euratom Treaty,
 - having regard to Rule 119 of its Rules of Procedure,
- A. whereas the difference between avoidance and evasion is clear, namely that avoidance is legal and evasion is not, but the Commission and the EU institutions have constantly ignored this and treated the two as if they were identical;
- B. whereas aggressive corporate tax avoidance schemes in EU Member States, particularly the one applied in the Grand Duchy of Luxembourg, have caused the loss of billions of euros in potential tax revenues to other EU Member States;
- C. whereas, starting from June 2014, the Commission is investigating allegedly illegal state aid in the form of illicit tax agreements between the Grand Duchy of Luxembourg and Fiat Group and Amazon;
- D. whereas these aggressive tax avoidance schemes and agreements were approved by the tax office of Luxembourg during a period in which the new Commission President,

¹ OJ C 258E, 7.9.2013, p. 53.

² Texts adopted, P7_TA(2013)0205.

³ Texts adopted, P7_TA(2013)0593.

Jean-Claude Juncker, held the office of Prime Minister of the Grand Duchy;

- E. whereas the Grand Duchy of Luxembourg under the leadership of Mr Juncker has not been cooperative in the Commission's investigation into illegal tax agreements;
 - F. whereas the new Commission, in statements released by President Juncker and other Commissioners during the hearings before the European Parliament, promised a strong effort in fighting against illicit tax avoidance agreements inside the European Union;
 - G. whereas while tax avoidance agreements between corporations and the Grand Duchy of Luxembourg are apparently legal, they may give rise to moral and ethical questions from the millions of citizens who are facing the worst economic crisis of modern times;
 - H. whereas aggressive corporate tax avoidance schemes are contradictory to the values of ensuring a fair share of contributions by all sectors of society, including business;
 - I. whereas national tax sovereignty is a vital tool for competition and economic growth, but the Luxembourg tax deals are contradictory to the values of ensuring fair competition among the Member States;
 - J. whereas a person who is responsible for the creation, implementation, governance and monitoring of these aggressive tax avoidance policies does not have the credibility to serve European citizens as President of the European Commission;
1. Deplores the fact that EU Member States have lost billions of euros in potential tax revenues as a result of aggressive corporate tax avoidance schemes in Luxembourg, established during the period in which the new President of the European Commission, Jean-Claude Juncker, held the office of Prime Minister of the Grand Duchy of Luxembourg;
 2. Believes that the fact that Commission President Jean-Claude Juncker held the office of Prime Minister throughout the period of these agreements makes him directly responsible for the tax avoidance policies;
 3. Believes that it is intolerable that a person who has been responsible for aggressive tax avoidance policies should serve as President of the European Commission;
 4. Confirms that it has no confidence in Mr Juncker as the President of the European Commission and representative of the European Union vis-à-vis citizens;
 5. Censures the European Commission;
 6. Instructs its President to forward this motion of censure to the President of the Council and the President of the Commission and to notify them of the result of the vote on it in plenary.