



Plenary sitting

B8-1081/2015

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MOTION FOR A RESOLUTION

pursuant to Rule 133 of the Rules of Procedure
on the OECD's proposals to combat tax evasion

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Motion for a European Parliament resolution on the OECD's proposals to combat tax evasion

The European Parliament,

- having regard to Rule 133 of its Rules of Procedure,
- A. whereas the OECD has put forward a series of measures approved by dozens of countries in an effort to combat tax evasion;
- B. whereas the package does not go far enough on the issue of transparency in the publication of information on a country-by-country basis, which will be restricted to information exchanged between administrations, or as regards tax rulings, which will remain secret;
- C. whereas the issue of the distortions created by preferential tax arrangements for income from intellectual property (patent box) has not been tackled;
- D. whereas the OECD ‘is trying to fix a system which cannot be fixed’, as Joseph E. Stiglitz has noted, because it is sticking to the principle of full competition, which gives rise to abuses in connection with the assessment of transfer prices;
- 1. Calls on the Commission to allow Member States to opt for taxation on the basis of profit sharing, a system by means of which the profits generated by the subsidiaries of a single undertaking are spread between several countries, and to make the arrangements concerning tax rulings and the publication of information on a country-by-country basis more transparent by releasing the relevant information to the public, thereby also strengthening the dissuasive effect of the provisions.