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*Plenary sitting*

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**B8-1141/2015**

27.10.2015

# **MOTION FOR A RESOLUTION**

pursuant to Rule 133 of the Rules of Procedure  
on a ‘digital tax’

**Nicola Caputo**

**Motion for a European Parliament resolution on a ‘digital tax’**

*The European Parliament,*

- having regard to Rule 133 of its Rules of Procedure,
- A. whereas there is no rule in the European Union requiring multinational companies operating in the digital economy to pay tax in the countries in which they operate;
- B. whereas this lack of legislation hampers the effective fight against tax evasion in the area of on-line sales, with negative consequences for consumer confidence and the development of e-commerce;
- C. whereas the introduction of a tax on the transactions of multinationals which – while not being based on European soil – issue invoices in the EU would create favourable conditions for the development of equitable e-commerce;
- 1. Considers that it is therefore opportune to introduce a European ‘digital tax’ with the aim of reducing profit-shifting and tax evasion in the digital economy, and to tax the income earned in the EU by multinationals operating in this sector and boasting significant turnover in the Member States;
- 2. Considers that this tax should not be imposed on all companies trading on-line, only those that generate significant turnover in the EU from on-line sales;
- 3. Considers that individual initiatives on the part of the Member States can serve to exacerbate the fragmentation of the digital market, demonstrating the need for action at Union level;
- 4. Calls on the Commission to consider establishing a ‘digital tax’ in the EU and to examine all possible methods of taxing the digital economy.