



31.1.2018

AMENDMENTS

1 - 171

Draft report

Gérard Deprez, Janusz Lewandowski

Reform of the European Union's system of own resources
(2017/2053(INI))

Amendment 1

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution

Recital D

Motion for a resolution

D. whereas the share of the GNI-based resource has significantly increased over the years, and today represents the largest source of revenue of the EU budget; whereas the GNI-based contribution currently accounts for some 69 % of the EU budget, the VAT resource for around 12 %, the traditional own resources (customs duties, agricultural duties and sugar and isoglucose levies) for around 13 % and the remaining percentage is covered by other revenue, including taxes paid by EU staff or fines paid by companies in breach of competition laws;

Amendment

D. whereas the share of the GNI-based resource has significantly increased over the years, and today represents the largest source of revenue of the EU budget; whereas the GNI-based contribution currently accounts for some 69 % of the EU budget, the VAT resource for around 12 %, the traditional own resources (customs duties, agricultural duties and sugar and isoglucose levies) for around 13 % and the remaining percentage is covered by other revenue, including taxes paid by EU staff or fines paid by companies in breach of competition laws; ***whereas the Free-Trade Agreements and the increase collection rate decided in 2000 have reduced the revenues stemming from the collection of customs duties;***

Or. en

Amendment 2

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas

on behalf of the S&D Group

Motion for a resolution

Recital D

Motion for a resolution

D. whereas the share of the GNI-based resource has significantly increased ***over the years, and today*** represents the largest source of revenue of the EU budget; whereas the GNI-based contribution currently accounts for some 69 % of the EU budget, the VAT resource for around 12 %, the traditional own resources (customs duties, agricultural duties and

Amendment

D. whereas ***between 1988 and 2014 the share of own resources (traditional and TVA-based own resources) decreased from 85 % to 23 % of the EU budget and*** the share of the GNI-based resource has significantly increased ***from 11 % to 69 %***, ***and thus*** represents ***today*** the largest source of revenue of the EU budget; whereas the GNI-based contribution

sugar and isoglucose levies) for around 13 % and the remaining percentage is covered by other revenue, including taxes paid by EU staff or fines paid by companies in breach of competition laws;

currently accounts for some 69 % of the EU budget, the VAT resource for around 12 %, the traditional own resources (customs duties, agricultural duties and sugar and isoglucose levies) for around 13 % and the remaining percentage is covered by other revenue, including taxes paid by EU staff or fines paid by companies in breach of competition laws;

Or. en

Amendment 3

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution

Recital E

Motion for a resolution

E. whereas, since the introduction in 1984 at the Fontainebleau European Council of the British rebate, whereby 66 % of the UK's net contribution is reimbursed, various other rebates and correction mechanisms have been progressively introduced in order to address the *so-called 'operating budgetary balances'* of certain Member States; *whereas such corrections may concern principally either a reduction on the financing of the UK correction, or a gross reduction in the annual GNI contribution;*

Amendment

E. whereas, since the introduction in 1984 at the Fontainebleau European Council of the British rebate, whereby 66 % of the UK's net contribution is reimbursed, *regrettably* various other rebates and correction mechanisms have been progressively introduced in order to address the *political shortcomings* of certain Member States *using the EU budget;*

Or. en

Amendment 4

Zbigniew Kuźmiuk, Stanisław Ożóg

Motion for a resolution

Recital E

Motion for a resolution

E. whereas, since the introduction in 1984 at the Fontainebleau European

Amendment

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Council of the British rebate, whereby 66 % of the UK's net contribution is reimbursed, various other rebates and correction mechanisms have been progressively introduced in order to address the so-called 'operating budgetary balances' of certain Member States; whereas such corrections may concern principally either a reduction on the financing of the UK correction, or a gross reduction in the annual GNI contribution;

Council of the British rebate, whereby 66 % of the UK's net contribution is reimbursed, various other rebates and correction mechanisms have been progressively introduced in order to address the so-called 'operating budgetary balances' of certain Member States; whereas such corrections may concern principally either a reduction on the financing of the UK correction, or a gross reduction in the annual *VAT or* GNI contribution;

Or. pl

Amendment 5

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution

Recital G

Motion for a resolution

G. whereas in 2011 the Commission put forward an ambitious legislative package on own resources¹⁰, presented jointly with the 2014-2020 MFF proposals, with a view to achieving the simplification of Member States' contributions, the introduction of new own resources – a reformed VAT and a Financial Transaction Tax (FTT) – and the reform of correction mechanisms; whereas these proposals were *not taken on board* by the Council;

¹⁰ COM(2011)0510

Amendment

G. whereas in 2011 the Commission put forward an ambitious legislative package on own resources, presented jointly with the 2014-2020 MFF proposals, with a view to achieving the simplification of Member States' contributions, the introduction of new own resources– a reformed VAT and a Financial Transaction Tax (FTT) – and the reform of correction mechanisms; whereas these proposals were *completely ignored* by the Council;

Or. en

Amendment 6

Jean-Paul Denanot

Motion for a resolution

Recital G a (new)

Ga. *whereas tax evasion and tax avoidance illegally deprive the public purse of resources and render EU countries less able to raise money and implement their economic and social policies; whereas this results in cuts in public services and a less efficient economy;*

Or. fr

Amendment 7

Daniele Viotti, Eider Gardiazabal Rubial, Jens Geier, Isabelle Thomas

on behalf of the S&D Group

Motion for a resolution

Recital H

Motion for a resolution

H. whereas, as a result of the 2014-2020 MFF negotiations, a High Level Group on Own Resources (HLGOR) was established, including representatives of all three main EU institutions and chaired by Mario Monti; whereas in December 2016 the HLGOR presented its final report and recommendations, which **represent the basis** for the elaboration of Parliament's position as set out in the present report;

Amendment

H. whereas, as a result of the 2014-2020 MFF negotiations, a High Level Group on Own Resources (HLGOR) was established, including representatives of all three main EU institutions and chaired by Mario Monti; whereas in December 2016 the HLGOR presented its final report and recommendations, which **have been duly taken into account** for the elaboration of Parliament's position as set out in the present report; **highlights that the final report was adopted by all of its members, including by the members appointed by the Council;**

Or. en

Amendment 8

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 1

Motion for a resolution

1. Notes that the Commission will present its proposals on the post-2020 MFF by May 2018; expects that the future MFF proposed by the Commission will include ambitious proposals to revise the Own Resources Decision and all related legislative acts, as well as to introduce new own resources; underlines that both the expenditure and the revenue side of the next MFF will be treated as a single package in the upcoming negotiations between the Council and Parliament;

Amendment

1. Notes that the Commission will present its proposals on the post-2020 MFF by May 2018; expects that the future MFF proposed by the Commission will include ambitious proposals to revise the Own Resources Decision and all related legislative acts, as well as to introduce new own resources; underlines that both the expenditure and the revenue side of the next MFF will be treated as a single package in the upcoming negotiations between the Council and Parliament; ***states that it is not prepared to give its consent to the next MFF regulation before the European elections without a reform of the own-resources system;***

Or. en

Amendment 9

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas

on behalf of the S&D Group

Motion for a resolution

Paragraph 1

Motion for a resolution

1. Notes that the Commission will present its proposals on the post-2020 MFF by May 2018; ***expects*** that the future MFF proposed by the Commission will include ambitious proposals to revise the Own Resources Decision and all related legislative acts, as well as to introduce new own resources; underlines that both the expenditure and the revenue side of the next MFF will be treated as a single package in the upcoming negotiations between the Council and Parliament;

Amendment

1. Notes that the Commission will present its proposals on the post-2020 MFF by May 2018; ***requires*** that the future MFF proposed by the Commission will include ambitious proposals to revise the Own Resources Decision and all related legislative acts, as well as to introduce new own resources; underlines that both the expenditure and the revenue side of the next MFF will be treated as a single package in the upcoming negotiations between the Council and Parliament;

Or. en

Amendment 10

Marco Zanni, André Elissen, Stanisław Żółtek

Motion for a resolution
Paragraph 1 a (new)

Motion for a resolution

Amendment

1 a. Suggests that, instead of raising its revenues, the European Union should proceed to rationalising its excessive administrative expenses, to cutting all its wastes such as the EEAS and to evaluating if some funds could be managed more efficiently at national level, in order to guarantee full respect for the subsidiarity principle;

Or. en

Amendment 11

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution
Paragraph 2

Motion for a resolution

Amendment

2. Presents this report in order to express its position on the main elements of the reform of the EU's system of own resources, including the composition of a basket of new own resources, as well as the elements of the current system that should remain in place; ***expects that*** the Commission ***will*** take due account of Parliament's position in ***the preparation of its proposals on the own resources legislative package; is convinced of the imperative need to make significant progress on*** the revenue side of the ***EU budget, in order to facilitate an*** agreement on the ***next*** MFF;

2. Presents this report in order to express its position on the main elements of the reform of the EU's system of own resources, including the composition of a basket of new own resources, as well as the elements of the current system that should remain in place; ***calls on*** the Commission ***to*** take due account of Parliament's position in ***preparing the legislative proposals on the EU's own resources, which should be ambitious in scope and presented together with the MFF proposals; stresses that both the expenditure and*** the revenue side of the ***next MFF will be treated as a single package in the upcoming negotiations, and that no*** agreement ***will be reached*** on the MFF ***without corresponding headway being made on own resources;***

Or. en

Amendment 12
Bernd Kölmel

Motion for a resolution
Paragraph 2 a (new)

Motion for a resolution

Amendment

2 a. *Recalls that the report of the High Level Group on Own Resources (HLGOR) focuses on what can be reformed under the current institutional setup, taking into account that fiscal competences remain at the national level, and within the overall constraint of budget neutrality so that the reforms of own resources envisaged do not create additional tax burdens on EU citizens; urges the Commission therefore not to increase the overall fiscal burden for the EU taxpayer through its proposals to revise the Own Resources Decision;*

Or. en

Amendment 13
Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution
Paragraph 4

Motion for a resolution

Amendment

4. Recalls that Article 310 TFEU stipulates that ‘the revenue and expenditure shown in the budget shall be in balance’; notes, accordingly, that the revenue should cover the totality of expenditure, as adopted every year by the budgetary authority; ***stresses that the EU budget cannot run an annual deficit or be financed by*** borrowing money on ***the*** financial markets;

4. Recalls that Article 310 TFEU stipulates that ‘the revenue and expenditure shown in the budget shall be in balance’; notes, accordingly, that the revenue should cover the totality of expenditure, as adopted every year by the budgetary authority; ***notes that neither Article 310 TFEU nor any other legislative provision forbid the recourse to*** borrowing money on financial markets ***to finance EU policies;***

Or. en

Amendment 14

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution Paragraph 6

Motion for a resolution

6. *Notes that, in this legislative act, the Council sets inter alia the ceiling of own resources, and may establish new categories of own resources or abolish an existing category; underlines that even if the ORD has no expiry date, it is directly linked to the respective MFF that sets the maximum level of expenditure for the same period it covers;*

Amendment

deleted

Or. en

Amendment 15

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution Paragraph 7

Motion for a resolution

7. Recalls that the Treaty of Lisbon introduced new provisions regarding the implementing legislation on own resources, providing for the possibility of the Council adopting a regulation by qualified majority after obtaining the consent of Parliament; regrets, however, that several implementing provisions, especially those relating to the calculation of the GNI resources, still remain in the ORD;

Amendment

7. Recalls that the Treaty of Lisbon introduced new provisions regarding the implementing legislation on own resources, providing for the possibility of the Council adopting a regulation by qualified majority after obtaining the consent of Parliament; regrets, however, that several implementing provisions, especially those relating to the calculation of the GNI resources, still remain in the ORD; ***therefore calls for a smoother adoption procedure of the ORD, which shall be adopted under the ordinary legislative procedure, implying qualified majority voting within Council and co-decision with Parliament; recalls that according to Article 48(7), TEU the European Council***

may adopt a decision allowing for acts not falling under the ordinary legislative procedure to still be processed under such procedure, which remains far more democratic and open; calls on the European Council to trigger such a mechanism without any delay;

Or. en

Amendment 16

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 8

Motion for a resolution

8. Recalls that Member States are responsible for their fiscal policies, and underlines that the power to levy taxes lies at the heart of Member States' sovereignty;

Amendment

8. Recalls that Member States are responsible for their fiscal policies, and underlines that the power to levy taxes lies at the heart of Member States' sovereignty; ***Insists on the fact that the need to reform the own resources does not represent any transfer of sovereignty concerning the power to levy taxes but rather to respect and implement the spirit and the letter of the treaties which have been signed and ratified by the Member states;***

Or. en

Amendment 17

Marco Zanni, André Elissen, Stanislaw Żółtek

Motion for a resolution

Paragraph 8

Motion for a resolution

8. Recalls that Member States are responsible for their fiscal policies, and underlines that the power to levy taxes lies at the heart of Member States' sovereignty;

Amendment

8. Recalls that Member States are responsible for their fiscal policies, and underlines that the power to levy taxes lies at the heart of Member States' sovereignty; ***recalls therefore the fact that no European authority is entitled to collect***

Amendment 18

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution
Paragraph 9

Motion for a resolution

9. Stresses that the current system of own resources is highly complex, non-transparent and totally incomprehensible to the EU citizens; points in particular to the opacity of the calculations relating to the national rebates and correction mechanisms which apply to the system of own resources or the statistical VAT-based resource; stresses, moreover, that this system is not subject to any effective parliamentary control and in essence lacks democratic legitimacy and accountability;

Amendment

9. Stresses that the current system of own resources is highly complex, non-transparent and totally incomprehensible to the EU citizens; points in particular to the opacity of the calculations relating to the national rebates and correction mechanisms which apply to the system of own resources or the statistical VAT-based resource; stresses, moreover, that this system is not subject to any effective parliamentary control *at EU level* and in essence lacks democratic legitimacy and accountability;

Amendment 19

Helga Trüpel
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 9

Motion for a resolution

9. Stresses that the current system of own resources is highly complex, non-transparent and totally incomprehensible to the EU citizens; points in particular to the opacity of the calculations relating to the national rebates and correction mechanisms which apply to the system of own resources or the statistical VAT-based resource; stresses, moreover, that this

Amendment

9. Stresses that the current system of own resources is highly complex, *not fair*, non-transparent and totally incomprehensible to the EU citizens; points in particular to the opacity of the calculations relating to the national rebates and correction mechanisms which apply to the system of own resources or the statistical VAT-based resource; stresses,

system is not subject to any effective parliamentary control and in essence lacks democratic legitimacy and accountability;

moreover, that this system is not subject to any effective parliamentary control and in essence lacks democratic legitimacy and accountability;

Or. en

Amendment 20
Marco Valli

Motion for a resolution
Paragraph 10

Motion for a resolution

10. Underlines that the way the system of own resources has evolved, gradually replacing genuine own resources by the so-called ‘national contributions’, places a disproportionate emphasis on net balances between Member States, ***thus largely ignoring the European added value***; notes that the total share of national contributions to the EU budget, calculated either on the basis of GNI or as a percentage of the statistical VAT-based resource, represents around 83 % of total EU revenue;

Amendment

10. Underlines that the way the system of own resources has evolved, gradually replacing genuine own resources by the so-called ‘national contributions’, places a disproportionate emphasis on net balances between Member States; notes that the total share of national contributions to the EU budget, calculated either on the basis of GNI or as a percentage of the statistical VAT-based resource, represents around 83 % of total EU revenue;

Or. it

Amendment 21
Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution
Paragraph 10

Motion for a resolution

10. Underlines that the way the system of own resources has evolved, gradually replacing genuine own resources by the so-called ‘national contributions’, places a disproportionate emphasis on net balances between Member States, thus largely ignoring the ***European added value***; ***notes*** that the total share of national contributions

Amendment

10. Underlines that the way the system of own resources has evolved, gradually replacing genuine own resources by the so-called ‘national contributions’, places a disproportionate emphasis on net balances between Member States, thus largely ignoring the ***real contribution of the EU budget for the benefit to all Member***

to the EU budget, calculated either on the basis of GNI or as a percentage of the statistical VAT-based resource, represents around 83 % of total EU revenue;

States and citizens alike; regrets that the total share of national contributions to the EU budget, calculated either on the basis of GNI or as a percentage of the statistical VAT-based resource, represents around 83 % of total EU revenue;

Or. en

Amendment 22

Marco Valli

Motion for a resolution

Paragraph 11

Motion for a resolution

11. Is convinced that the dominance of the GNI resource has reinforced the budgetary logic of ‘fair return’ that has prevailed in the debates in the Council, on both the revenue and expenditure sides of the EU budget; recalls, in this context, the introduction of the British rebate and a series of related *debates* and other correction mechanisms on the revenue side, *on the one hand, as well as the inability to agree on a sufficient level of appropriations for the EU budget in the annual budgetary procedure, on the other hand*;

Amendment

11. Is convinced that the dominance of the GNI resource has reinforced the budgetary logic of ‘fair return’ that has prevailed in the debates in the Council, on both the revenue and expenditure sides of the EU budget; recalls, in this context, the introduction of the British rebate and a series of related *rebates* and other correction mechanisms on the revenue side;

Or. it

Amendment 23

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution

Paragraph 11

Motion for a resolution

11. Is convinced that the dominance of the GNI resource has reinforced the budgetary logic of ‘*fair return*’ that has *prevailed in* the debates in the Council, on

Amendment

11. Is convinced that the dominance of the GNI resource has reinforced the budgetary logic of *juste retour* that has *monopolized* the debates in the Council, on

both the revenue and expenditure sides of the EU budget; **recalls**, in this context, the introduction of the British rebate and a series of related **debates** and other correction mechanisms on the revenue side, on the one hand, as well as the inability to agree on a sufficient level of appropriations for the EU budget in the annual budgetary procedure, on the other hand;

both the revenue and expenditure sides of the EU budget; **regrets**, in this context, the introduction of the British rebate and a series of related **rebates** and other correction mechanisms on the revenue side, on the one hand, as well as the inability to agree on a sufficient level of appropriations for the EU budget in the annual budgetary procedure, on the other hand;

Or. en

Amendment 24

Daniele Viotti, Eider Gardiazabal Rubial, Jens Geier, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution

Paragraph 12

Motion for a resolution

12. Considers, in particular, that the decision on the size of the annual EU budget is affected by financial **considerations at national level and that the budgetary negotiations often result in a zero-sum game between net payers and net beneficiaries in the Council**; considers that, **as a result, a number of EU policies that show the highest European added value are often the areas where cost savings are proposed**;

Amendment

12. Considers, in particular, that the decision on the size of the annual EU budget is affected by **political and financial factors internal to each MS, thus creating constraints on the budgetary negotiations and ending in a zero sum game agreement**; **regrets that, as a result, cuts are proposed on some EU programmes ignoring the Union commitments, including the ones taken by Council**; considers that **national contributions to the EU budget as well as the contributions made by MS to co-finance EU programmes should not be taken into account when calculating the national spending deficit for compliance with the Maastricht criteria, thus facilitating the negotiations and improving the implementation of these programmes**;

Or. en

Amendment 25

Marco Valli

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Motion for a resolution
Paragraph 12

Motion for a resolution

12. *Considers, in particular*, that the decision on the size of the annual EU budget is affected by financial considerations at national level and that the budgetary negotiations *often result in* a zero-sum *game* between net payers and net beneficiaries in the Council; *considers that, as a result, a number of EU policies that show the highest European added value are often the areas where cost savings are proposed;*

Amendment

12. *Notes* that the decision on the size of the annual EU budget is affected by financial considerations at national level and that the budgetary negotiations *are moving towards* a zero-sum *result* between net payers and net beneficiaries in the Council;

Or. it

Amendment 26

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 12

Motion for a resolution

12. Considers, in particular, that the decision on the size of the annual EU budget is affected by financial considerations at national level and that the budgetary negotiations often result in a zero-sum game between net payers and net beneficiaries in the Council; considers that, as a result, a number of EU policies that show the highest European added value are often the areas where cost savings are proposed;

Amendment

12. Considers, in particular, that the decision on the size of the annual EU budget is affected by financial considerations at national level and that the budgetary negotiations often result in a zero-sum game between net payers and net beneficiaries in the Council; considers that, as a result, a number of EU policies that show the highest European added value are often the areas where cost savings are proposed *and that the EU project as such is weakened;*

Or. en

Amendment 27

Marco Zanni, André Elissen, Stanisław Żółtek

Motion for a resolution
Paragraph 13

Motion for a resolution

13. Notes that the national contributions to the EU budget are clearly identified on the expenditure side of national budgets and ***are often perceived as a financial burden, outweighing the benefits triggered by areas of EU expenditure that are often less visible; stresses, in this regard, the need to address the lack of public awareness on the benefits of the EU budget;***

Amendment

13. Notes that the national contributions to the EU budget are clearly identified on the expenditure side of national budgets and ***represent a clear*** financial burden;

Or. en

Amendment 28
Marco Valli

Motion for a resolution
Paragraph 13

Motion for a resolution

13. Notes that the national contributions to the EU budget are clearly identified on the expenditure side of national budgets and are often perceived as a financial burden, outweighing the benefits triggered by areas of EU expenditure ***that are often less visible; stresses, in this regard, the need to address the lack of public awareness on the benefits of the EU budget;***

Amendment

13. Notes that the national contributions to the EU budget are clearly identified on the expenditure side of national budgets and are often perceived as a financial burden, outweighing the benefits triggered by areas of EU expenditure;

Or. it

Amendment 29
Younous Omarjee, Marie-Pierre Vieu

Motion for a resolution
Paragraph 13 a (new)

Motion for a resolution

Amendment

13a. *Points out that tax avoidance in all its forms results in losses to the EU to the tune of EUR 1000 billion per year, according to Commission estimates; takes the view that it is therefore necessary to adopt an effective strategy to combat corruption and tax avoidance, and to bring in upward harmonisation of tax legislation in Europe;*

Or. fr

Amendment 30

Marco Valli

Motion for a resolution

Paragraph 14

Motion for a resolution

14. Is convinced, therefore, that the current system of own resources violates, in essence, the letter and the spirit of the Treaty; reiterates its long-standing position that an in-depth reform of EU resources is imperative in order to realign the financing of the EU budget with the requirements of the Treaty and the needs of the Union as a whole;

Amendment

14. Is convinced, therefore, that the current system of own resources violates, in essence, the letter and the spirit of the Treaty; reiterates its long-standing position that an in-depth reform of EU resources, ***which does not involve additional costs for citizens***, is imperative in order to realign the financing of the EU budget with the requirements of the Treaty and the needs of the Union as a whole;

Or. it

Amendment 31

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas

on behalf of the S&D Group

Motion for a resolution

Paragraph 14

Motion for a resolution

14. Is convinced, therefore, that the current system of own resources violates, in essence, the letter and the spirit of the Treaty; reiterates its long-standing position that an in-depth reform of EU resources is

Amendment

14. Is convinced, therefore, that the current system of own resources violates, in essence, the letter and the spirit of the Treaty; reiterates its long-standing position that an in-depth reform of EU resources is

imperative in order to realign the financing of the EU budget with the requirements of the Treaty and the needs of the Union as a whole;

imperative in order to realign the financing of the EU budget with the requirements of the Treaty, *notably Article 3 TEV*, and the needs of the Union as a whole;

Or. en

Amendment 32
Siegfried Mureşan

Motion for a resolution
Paragraph 14 a (new)

Motion for a resolution

Amendment

14 a. Underlines that genuine own resources are needed to move away from the current logic of balancing contributions against benefits from the EU budget; is of the opinion that the EU must depart from the concept of net operating balance as in practice all Member States are beneficiaries of the EU Budget;

Or. en

Amendment 33
Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution
Paragraph 15

Motion for a resolution

Amendment

15. Underlines that the post 2020-MFF will need to ensure the proper financing of EU policies and programmes *with a clear European added value*, but also to *provide additional means for addressing new challenges that have already been identified in fields such as growth and jobs, competitiveness, cohesion, innovation, migration, security and defence*;

15. Underlines that the post 2020-MFF will need to ensure the proper financing of EU policies and programmes, but also to *comply with the Member States' current and future commitments*;

Amendment 34

Marco Valli

Motion for a resolution

Paragraph 15

Motion for a resolution

15. Underlines that the post 2020-MFF will need to ensure the **proper** financing of EU policies and programmes with a clear European added value, **but also to provide additional means for addressing** new challenges that have already been identified in fields such as growth and jobs, competitiveness, cohesion, innovation, migration, security and defence;

Amendment

15. Underlines that the post 2020-MFF will need to ensure the financing of EU policies and programmes with a clear European added value **and address** new challenges that have already been identified in fields such as **sustainable** growth and jobs, competitiveness, cohesion, innovation, **environmental protection and territorial revival**, migration, security and defence;

Or. it

Amendment 35

Zbigniew Kuźmiuk, Stanisław Ożóg

Motion for a resolution

Paragraph 15

Motion for a resolution

15. Underlines that the post 2020-MFF will need to ensure the proper financing of EU policies and programmes with a **clear European added value**, but also to provide additional means for addressing new challenges that have already been identified in fields such as growth and jobs, competitiveness, cohesion, innovation, migration, security and defence;

Amendment

15. Underlines that the post 2020-MFF will need to ensure the proper financing of EU policies and programmes with a **basis in the Treaties**, but also to provide additional means for addressing new challenges that have already been identified in fields such as growth and jobs, competitiveness, cohesion, innovation, migration, security and defence;

Or. pl

Amendment 36

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Underlines that the post 2020-MFF will need to ensure the proper financing of EU policies and programmes with a clear European added value, but also to provide additional means for addressing new challenges that have already been identified in fields such as **growth and jobs, competitiveness, cohesion, innovation, migration, security and defence**;

Amendment

15. Underlines that the post 2020-MFF will need to ensure the proper financing of EU policies and programmes with a clear European added value, but also to provide additional means for addressing new challenges that have already been identified in fields such as **climate change, sustainable development, jobs, competitiveness, cohesion, education and culture diversity**, innovation, migration, security and defence;

Or. en

Amendment 37
Younous Omarjee

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Underlines that the post 2020-MFF will need to ensure the proper financing of EU policies and programmes with a clear European added value, but also to provide additional means for addressing new challenges that have already been identified in fields such as **growth and jobs, competitiveness, cohesion, innovation, migration, security and defence**;

Amendment

15. Underlines that the post 2020-MFF will need to ensure the proper financing of EU policies and programmes with a clear European added value **in social and environmental terms, and for citizens**, but also to provide additional means for addressing new challenges that have already been identified in fields such as **growth and jobs, cohesion, innovation, public health, the environment**, migration, security and defence;

Or. fr

Amendment 38
Răzvan Popa

Motion for a resolution

Paragraph 15

Motion for a resolution

15. Underlines that the post 2020-MFF will need to ensure the proper financing of EU policies and programmes with a clear European added value, but also to provide additional means for addressing new challenges that have already been identified in fields such as growth and jobs, competitiveness, cohesion, innovation, migration, security and defence;

Amendment

15. Underlines that the post 2020-MFF will need to ensure the proper financing of EU policies and programmes with a clear European added value, but also to provide additional means for addressing new challenges that have already been identified in fields such as growth and jobs, competitiveness, cohesion, innovation, migration, ***EU external borders***, security and defence;

Or. en

Amendment 39

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution

Paragraph 16

Motion for a resolution

16. Stresses, moreover, the need to avoid the shortcomings of the current MFF ***and to provide from the outset for a level of resources that will enable the Union to respond effectively to unforeseen events or crises that may occur during the period of the next financial framework***; recalls the substantial mobilisation of the MFF flexibility provisions that was needed in order to confront the ***migration and refugee crisis alone***;

Amendment

16. Stresses, moreover, the need to avoid the shortcomings of the current MFF; ***recalls the need to solve the recurrent problem of lacking sufficient payment appropriations in the annual budgetary procedure and the necessity to end coherence between the revenue and the expenditure in the EU budget in order to allow the Union to pursue its policy agenda with adequate financing for its programmes and initiatives***; recalls the substantial mobilisation of the MFF flexibility provisions that was needed in order to confront the ***unforeseen circumstances but also underfinanced programmes***;

Or. en

Amendment 40

Marco Valli

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Motion for a resolution
Paragraph 16

Motion for a resolution

16. Stresses, moreover, the need to avoid the shortcomings of the current MFF and to provide from the outset for a level of resources that will enable the Union to respond effectively to unforeseen events or crises that may occur during the period of the next financial framework; recalls the substantial mobilisation of the MFF flexibility provisions that was needed in order to confront the migration and refugee crisis alone;

Amendment

16. Stresses, moreover, the need to avoid the shortcomings of the current MFF and to provide from the outset for a level of resources that will enable the Union to respond effectively to unforeseen events, ***environmental disasters*** or crises that may occur during the period of the next financial framework; recalls the substantial mobilisation of the MFF flexibility provisions that was needed in order to confront the migration and refugee crisis alone;

Or. it

Amendment 41
Marco Valli

Motion for a resolution
Paragraph 17

Motion for a resolution

17. Expects that, without prejudice to the financial settlement, the consequences of the withdrawal of the UK from the EU will represent an important challenge also for the next MFF and all related budgetary decisions; ***considers that, ahead of a decision on the post-2020 MFF, options will need to be examined for bridging the 'Brexit gap' while excluding a decrease in EU resources;***

Amendment

17. Expects that, without prejudice to the financial settlement, the consequences of the withdrawal of the UK from the EU will represent an important challenge also for the next MFF and all related budgetary decisions;

Or. it

Amendment 42
Marco Zanni, André Elissen, Stanisław Żółtek

Motion for a resolution
Paragraph 17

Motion for a resolution

17. Expects that, without prejudice to the financial settlement, the consequences of the withdrawal of the UK from the EU will represent an important challenge also for the next MFF and all related budgetary decisions; ***considers that, ahead of a decision on the post-2020 MFF, options will need to be examined for bridging the ‘Brexit gap’ while excluding a decrease in EU resources;***

Amendment

17. Expects that, without prejudice to the financial settlement, the consequences of the withdrawal of the UK from the EU will represent an important challenge also for the next MFF and all related budgetary decisions; ***in any case, refuses and deplores any manipulation of the United Kingdom’s withdrawal from the EU (Brexit) as a trigger for reinforcing the revenue side of the budget, since this will ultimately lead to further taxation of businesses and increased tax pressure on citizens;***

Or. en

Amendment 43

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 17

Motion for a resolution

17. Expects that, without prejudice to the financial settlement, the consequences of the withdrawal of the UK from the EU will represent an important challenge also for the next MFF and all related budgetary decisions; ***considers that, ahead of a decision on the post-2020 MFF, options will need to be examined for bridging the ‘Brexit gap’ while excluding a decrease in EU resources;***

Amendment

17. Expects that, without prejudice to the financial settlement, the consequences of the withdrawal of the UK from the EU will represent an important challenge also for the next MFF and all related budgetary decisions; ***is convinced that, ahead of a decision on the post-2020 MFF, the ‘Brexit gap’ should be bridged in order to guarantee that the EU budget will not be reduced compare to the MFF ceilings in 2020;***

Or. en

Amendment 44

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas

on behalf of the S&D Group

Motion for a resolution

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Paragraph 17

Motion for a resolution

17. Expects that, without prejudice to the financial settlement, the consequences of the withdrawal of the UK from the EU will represent an important challenge also for the next MFF and all related budgetary decisions; considers that, ahead of a decision on the post-2020 MFF, options will need to be examined for bridging the 'Brexit gap' while excluding a decrease in EU resources;

Amendment

17. Expects that, without prejudice to the financial settlement, the consequences of the withdrawal of the UK from the EU will represent an important challenge also for the next MFF and all related budgetary decisions; considers that, ahead of a decision on the post-2020 MFF, options will need to be examined for bridging the 'Brexit gap' while excluding a decrease *or redeployments* in EU resources;

Or. en

Amendment 45

Marco Valli

Motion for a resolution

Paragraph 18

Motion for a resolution

18. *Supports the proposal made by the President of the Commission, Jean-Claude Juncker, for the creation of a specific line dedicated to the euro area within the EU budget, included in his 'state of the union' speech to the European Parliament and further developed in the Commission communication of 6 December 2017 on new budgetary instruments for a stable euro area within the Union framework;*¹¹

Amendment

deleted

¹¹ COM(2017)0822

Or. it

Amendment 46

Marco Zanni, André Elissen, Stanisław Żółtek

Motion for a resolution

Paragraph 18

Motion for a resolution

18. ***Supports the proposal made by the President of the Commission, Jean-Claude Juncker, for the creation of a specific line dedicated to the euro area within the EU budget, included in his ‘state of the union’ speech to the European Parliament and further developed in the Commission communication of 6 December 2017 on new budgetary instruments for a stable euro area within the Union framework;¹¹***

¹¹ COM(2017)0822

Amendment

18. ***Reject the idea of a specific budget for the Eurozone, which would mean a significant breakup between the countries that adopt the single currency and those who kept their national currency, leading to further cuts in national democratic sovereignty over technocratic architecture;***

Or. en

Amendment 47
Bernd Kölme

Motion for a resolution
Paragraph 18

Motion for a resolution

18. Supports the proposal made by the President of the Commission, Jean-Claude Juncker, for the creation of a specific line dedicated to the euro area within the EU budget, included in his ‘state of the union’ speech to the European Parliament and further developed in the Commission communication of 6 December 2017 on new budgetary instruments for a stable euro area within the Union framework;¹¹

Amendment

18. Supports the proposal made by the President of the Commission, Jean-Claude Juncker, for the creation of a specific line dedicated to the euro area within the EU budget, included in his ‘state of the union’ speech to the European Parliament and further developed in the Commission communication of 6 December 2017 on new budgetary instruments for a stable euro area within the Union framework;¹¹***recalls that European fiscal governance does not release Member States from their national responsibilities and cannot substitute for needed structural reforms; notes that new budgetary instruments could involve protracted net transfers and trigger pervasive problems of moral hazard; believes that with fiscal policy responsibility remaining with the Member States, a credible no-bailout clause lies at***

the heart of every solution;

¹¹ COM(2017)0822

¹¹ COM(2017)0822

Or. en

Amendment 48
Paul Rübiger

Motion for a resolution
Paragraph 18

Motion for a resolution

18. Supports the proposal made by the President of the Commission, Jean-Claude Juncker, for the creation of a specific line dedicated to the euro area within the EU budget, included in his ‘state of the union’ speech to the European Parliament and further developed in the Commission communication of 6 December 2017 on new budgetary instruments for a stable euro area within the Union framework;¹¹

¹¹ COM(2017)0822

Amendment

18. Supports the proposal made by the President of the Commission, Jean-Claude Juncker, for the creation of a specific line dedicated to the euro area within the EU budget, included in his ‘state of the union’ speech to the European Parliament and further developed in the Commission communication of 6 December 2017 on new budgetary instruments for a stable euro area within the Union framework;¹¹

¹¹ calls, to this end, for a budgetary capacity within the EU budget above the current ceiling to safeguard investments in times of crisis, accompany the enforcement of structural reforms, assist with the convergence of non-Euro member states, help stabilise Member States’ economies in difficult times and provide a short-term investment protection function to soften the social costs of necessary reforms;

¹¹ COM(2017)0822

Or. en

Amendment 49
Zbigniew Kuźmiuk, Stanisław Ożóg

Motion for a resolution
Paragraph 18

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Motion for a resolution

18. Supports the proposal made by the President of the Commission, Jean-Claude Juncker, for the creation of a specific line dedicated to the euro area within the EU budget, included in his ‘state of the union’ speech to the European Parliament and further developed in the Commission communication of 6 December 2017 on new budgetary instruments for a stable euro area within the Union framework;¹¹

¹¹ COM(2017)0822

Amendment

18. Supports the proposal made by the President of the Commission, Jean-Claude Juncker, for the creation of a specific line dedicated to the euro area within the EU budget, included in his ‘state of the union’ speech to the European Parliament and further developed in the Commission communication of 6 December 2017 on new budgetary instruments for a stable euro area within the Union framework; ***emphasises that resources should be available to all Member States, including those intending to adopt the euro in the future;***

Or. pl

Amendment 50

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution
Paragraph 18

Motion for a resolution

18. ***Supports*** the proposal made by the President of the Commission, Jean-Claude Juncker, for the creation of a specific line dedicated to the euro area within the EU budget, included in his ‘state of the union’ speech to the European Parliament and further developed in the Commission communication of 6 December 2017 on new budgetary instruments for a stable euro area within the Union framework;¹¹

¹¹ COM(2017)0822

Amendment

18. ***Takes note of*** the proposal made by the President of the Commission, Jean-Claude Juncker, for the creation of a specific line dedicated to the euro area within the EU budget, included in his ‘state of the union’ speech to the European Parliament and further developed in the Commission communication of 6 December 2017 on new budgetary instruments for a stable euro area within the Union framework

Or. en

Amendment 51

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution Paragraph 19

Motion for a resolution

19. Favours the establishment of a transparent, simpler and fairer system, building on elements of the current system where they have proved effective; ***considers that the reform of the system of own resources should be based on a series of guiding principles;***

Amendment

19. Favours, ***in order to provide stable finances at EU level,*** the establishment of a transparent, simpler, ***more predictable*** and fairer ***new system of own resources,*** building on elements of the current system where they have proved effective;

Or. en

Amendment 52 Marco Valli

Motion for a resolution Paragraph 19

Motion for a resolution

19. Favours the establishment of a transparent, simpler and fairer system, ***building on elements of the current system where they have proved effective;*** considers that the reform of the system of own resources should be based on a series of guiding principles;

Amendment

19. Favours the establishment of a transparent, simpler and fairer system; considers that the reform of the system of own resources should be based on a series of guiding principles ***and should not be a financial burden on EU citizens;***

Or. it

Amendment 53 Răzvan Popa

Motion for a resolution Paragraph 19

Motion for a resolution

Amendment

19. Favours the establishment of a transparent, simpler and fairer system, building on elements of the current system where they have proved effective; considers that the reform of the system of own resources should be based on a series of guiding principles;

19. Favours *a simplification of the own resources system for the post-2020 Multiannual Financial Framework that could be suitable* for the establishment of a transparent, simpler and fairer system *of own resources*, building on elements of the current system where they have proved effective; *considers that Traditional Own Resources and the GNI based own resource respond very well to these criteria*; considers that the reform of the system of own resources should be based on a series of guiding principles;

Or. en

Amendment 54
Bernd Kölmel

Motion for a resolution
Paragraph 19

Motion for a resolution

19. Favours the establishment of a transparent, simpler and fairer system, building on elements of the current system where they have proved effective; considers that the reform of the system of own resources should be based on a series of guiding principles;

Amendment

19. Favours the establishment of a transparent, simpler and fairer system, building on elements of the current system where they have proved effective; considers that the reform of the system of own resources should be based on a series of guiding principles; *recalls that tax neutrality is one of the agreed principles for a reform of own resources*;

Or. en

Amendment 55
Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution
Paragraph 20

Motion for a resolution

20. Stresses *the need to link revenues to policy objectives*, in particular *to the*

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Amendment

20. Stresses *that EU policies and competences, as stated in the Treaties and*

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single market, *the* energy union, *and the* environment, climate and transport *policies; is convinced in this respect that* the EU budget *should focus on policies with real European added value;*

secondary legislation, in particular single market, energy union, environment, climate and transport, *can generate new resources and should therefore be considered as revenue for the EU budget;*

Or. en

Amendment 56
John Howarth

Motion for a resolution
Paragraph 20

Motion for a resolution

20. Stresses the need to link revenues to policy objectives, in particular to the single market, the energy union, and the environment, climate and transport policies; is convinced in this respect that the EU budget should focus on policies with *real* European added value;

Amendment

20. Stresses the need to link revenues to policy objectives, in particular to the single market, the energy union, and the environment, climate and transport policies; is convinced in this respect that the EU budget should focus on policies with European added value; *as defined by the parameters of the European Parliament resolution on the Reflection Paper on the Future of EU Finances^{1a};*

^{1a} P8_TA(2017)0401

Or. en

Amendment 57
Helga Trüpel
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 20 a (new)

Motion for a resolution

20 a. Considers, as the first step, that the EU budget should be predominantly financed by own resources before the end of the post2020 MFF;

Amendment

Or. en

Amendment 58

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution Paragraph 21

Motion for a resolution

21. *Underlines that new own resources cannot all be introduced at the same time, and points out the need for progressive implementation; suggests introducing in the first place less technically complex own resources whose collection is easily manageable at a reasonable cost, with this being followed by the gradual introduction of each additional new own resource, on the basis of a fixed timetable until all have reached cruising speed;*

Amendment

21. *Believes that a strong and comprehensive own resources system shall be put into place in order to allow the Union to carry on a fast track implementation mechanism leading to quick and efficient income generation;*

Or. en

Amendment 59

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution Paragraph 22

Motion for a resolution

22. *Considers that the introduction of new own resources should have a dual purpose, i.e. first, to bring about a substantial reduction in the proportion of GNI-based contributions, thus creating savings for Member State budgets, and second, to enable the financing of an higher level of EU spending under the post-2020 MFF, also covering the gap resulting from the withdrawal of the UK; recalls in this context that the new own resources do not aim to increase the overall fiscal burden for the EU taxpayer;*

Amendment

22. *Believes that the introduction of new own resources will allow the Member States to benefit from a substantial reduction of their national GNI-based contributions to the EU budget, thus creating savings for Member States and underpinning national budgets;*

Or. en

Amendment 60
Xabier Benito Ziluaga

Motion for a resolution
Paragraph 22

Motion for a resolution

22. Considers that the introduction of new own resources should **have a dual purpose, i.e. first, to bring about a substantial reduction in the proportion of GNI-based contributions, thus creating savings for Member State budgets, and second, to enable the financing of an** higher level of EU spending under the post-2020 MFF, **also** covering the gap resulting from the withdrawal of the UK; recalls in this context that the new own resources **do not** aim to **increase the overall fiscal burden for the EU taxpayer;**

Amendment

22. Considers that the introduction of new own resources should enable the financing of **a** higher level of EU spending **and investment** under the post-2020 MFF, **as well as** covering the gap resulting from the withdrawal of the UK; recalls in this context that the new own resources aim to **address the economic and social challenges facing** the EU;

Or. es

Amendment 61
Marco Valli

Motion for a resolution
Paragraph 22

Motion for a resolution

22. Considers that the introduction of new own resources should have a dual purpose, i.e. first, to bring about a substantial reduction in the proportion of GNI-based contributions, thus creating savings for Member State budgets, and second, **to enable the financing of an higher level of EU spending under the post-2020 MFF, also covering the gap resulting from the withdrawal of the UK;** recalls in this context that the new own resources **do not aim to** increase the overall fiscal burden for the EU taxpayer;

Amendment

22. Considers that the introduction of new own resources should have a dual purpose, i.e. first, to bring about a substantial reduction in the proportion of GNI-based contributions, thus creating savings for Member State budgets, and second, **not to directly burden EU citizens;** recalls in this context that the new own resources **must on no account** increase the overall fiscal burden for the EU taxpayer;

Or. it

Amendment 62

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution

Paragraph 22 a (new)

Motion for a resolution

Amendment

22 a. Considers that the introduction of new own resources should enable the financing of a higher level of EU spending under the post-2020 MFF, also covering the gap resulting from the withdrawal of the UK; recalls in this context that new own resources aim at reducing the overall fiscal burden for the EU citizens;

Or. en

Amendment 63

Siegfried Mureşan

Motion for a resolution

Paragraph 22 a (new)

Motion for a resolution

Amendment

22 a. Stresses that EU citizens must not be negatively affected by the introduction of new own resources, neither directly nor indirectly (through transfer of cost from private companies or governments);

Or. en

Amendment 64

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution

Paragraph 22 b (new)

22 b. Expects the total share of GNI contributions to be reduced by 40% as a result of the revision;

Or. en

Amendment 65

André Elissen

Motion for a resolution

Paragraph 23

Motion for a resolution

Amendment

23. Calls for the suppression of all rebates and corrections, while ensuring fair treatment between Member States; underlines in this context that *Brexit will mean that the UK rebate and the related 'rebates on the rebate' will become obsolete and cease to exist, while reform of the statistical VAT-based own resource will become inevitable;*

deleted

Or. en

Amendment 66

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution

Paragraph 23

Motion for a resolution

Amendment

23. Calls for the *suppression* of all rebates and corrections, *while ensuring* fair treatment between Member States; underlines in this context that *Brexit will mean that the UK rebate and the related 'rebates on the rebate' will become obsolete and cease to exist, while* reform of the statistical VAT-based own resource will become inevitable;

23. Calls for the *abolishment* of all rebates and corrections *so as to ensure* fair treatment between Member States; underlines in this context that *the* reform of the statistical VAT-based own resource will become inevitable;

Amendment 67

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 23

Motion for a resolution

23. Calls for the suppression of all rebates and corrections, while ensuring fair treatment between Member States; underlines in this context that Brexit will mean that the UK rebate and the related ‘rebates on the rebate’ will become obsolete and cease to exist, while reform of the statistical VAT-based own resource will become inevitable;

Amendment

23. Calls for the suppression of all rebates and corrections, while ensuring fair treatment between Member States; underlines in this context that Brexit will mean that the UK rebate and the related ‘rebates on the rebate’ will become obsolete and cease to exist, while reform of the statistical VAT-based own resource will become inevitable; ***Insists on not creating any new rebate and corrective mechanism in order to compensate or correct the end of the current ones; is of the opinion however that Member states and regions largely affected by the end of the rebate and correction and/or by the creation of new own resources could be supported by EU programmes in line with the EU objectives and targets, especially the fight against climate change;***

Or. en

Amendment 68

Xabier Benito Ziluaga, Marie-Pierre Vieu

Motion for a resolution

Paragraph 23

Motion for a resolution

23. Calls for the suppression of all rebates and corrections, while ensuring fair treatment between Member States; underlines in this context that Brexit will mean that the UK rebate and the related ‘rebates on the rebate’ will become

Amendment

23. Calls for the suppression of all rebates and corrections, while ensuring fair treatment between Member States; underlines in this context that Brexit will mean that the UK rebate and the related ‘rebates on the rebate’ will become

obsolete and cease to exist, while reform of the statistical VAT-based own resource will become inevitable;

obsolete and cease to exist, while reform of the statistical VAT-based own resource will become inevitable, *both in terms of its full harmonisation and because, given its regressive nature, it will account for a smaller proportion of the EU's revenues;*

Or. es

Amendment 69
Bernd Kölmel

Motion for a resolution
Paragraph 23 a (new)

Motion for a resolution

Amendment

23 a. Recognizes that the costs and benefits of Union membership cannot be measured solely in budgetary terms; acknowledges the possible existence of budgetary imbalances and the need to correct them for Member States sustaining a budgetary burden which is excessive in relation to their relative prosperity; calls for a simplification of the current rebate system;

Or. en

Amendment 70
Bernd Kölmel

Motion for a resolution
Paragraph 23 b (new)

Motion for a resolution

Amendment

23 b. Believes that the creation of a basket of new own resources with the gradual introduction of some additional resources combined with the suppression of all rebates and corrections would render the system of own resources opaque and would fuel the budgetary logic of 'fair return' due to the unequal spread of the financial burden per citizen;

Amendment 71

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Considers that the traditional own resources, namely customs duties, agricultural duties and the sugar and isoglucose levies, constitute a reliable and genuine source of EU revenue, as they arise directly from the EU being a customs union and from the legal competences and common commercial policy linked to that; takes the view, therefore, that the traditional own resources should be retained as a source of revenue for the EU budget; ***considers that if the proportion of collection costs retained by Member States is reduced, a bigger share of this revenue can be secured for the EU budget;***

Amendment

24. Considers that the traditional own resources, namely customs duties, agricultural duties and the sugar and isoglucose levies, constitute a reliable and genuine source of EU revenue, as they arise directly from the EU being a customs union and from the legal competences and common commercial policy linked to that; takes the view, therefore, that the traditional own resources should be retained as a source of revenue for the EU budget; ***believes that, even though customs duties on imports from outside the EU constitute already an own resource, the 20 % retained by the Member States as collection costs for the purpose of the management fees should be cancelled for the benefit of the EU own resources;***

Or. en

Amendment 72

Helga Trüpel
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Considers that the traditional own resources, namely customs duties, agricultural duties and the sugar and isoglucose levies, constitute a reliable and genuine source of EU revenue, as they

Amendment

24. Considers that the traditional own resources, namely customs duties, agricultural duties and the sugar and isoglucose levies, constitute a reliable and genuine source of EU revenue, as they

arise directly from the EU being a customs union and from the legal competences and common commercial policy linked to that; takes the view, therefore, that the traditional own resources should be retained as a source of revenue for the EU budget; *considers that if the proportion of collection costs retained by Member States is reduced, a bigger share of this revenue can be secured for the EU budget;*

arise directly from the EU being a customs union and from the legal competences and common commercial policy linked to that; takes the view, therefore, that the traditional own resources should be retained as a source of revenue for the EU budget; *is of the firm opinion that the collection rate should be set at the pre-2000 level;*

Or. en

Amendment 73
Marco Valli

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Considers that the traditional own resources, namely customs duties, agricultural duties and the sugar and isoglucose levies, constitute a reliable and genuine source of EU revenue, as they arise directly from the EU being a customs union and from the legal competences and common commercial policy linked to that; takes the view, therefore, that the traditional own resources should be retained as a source of revenue for the EU budget; considers that *if the proportion of collection costs retained by Member States is reduced*, a bigger share of this revenue *can be secured for the EU budget;*

Amendment

24. Considers that the traditional own resources, namely customs duties, agricultural duties and the sugar and isoglucose levies, constitute a reliable and genuine source of EU revenue, as they arise directly from the EU being a customs union and from the legal competences and common commercial policy linked to that; takes the view, therefore, that the traditional own resources should be retained as a source of revenue for the EU budget; considers that *the collection procedure should be optimised in order to reduce* collection costs, *enabling the EU budget to secure* a bigger share of this revenue;

Or. it

Amendment 74
Younous Omarjee, Marie-Pierre Vieu

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Considers that the traditional own resources, namely customs duties, agricultural duties and the sugar and isoglucose levies, constitute a reliable and genuine source of EU revenue, as they arise directly from the EU being a customs union and from the legal competences and common commercial policy linked to that; ***takes the view, therefore, that the traditional own resources should be retained as a source of revenue for the EU budget; considers that if the proportion of collection costs retained by Member States is reduced, a bigger share of this revenue can be secured for the EU budget;***

Amendment

24. Considers that the traditional own resources, namely customs duties, agricultural duties and the sugar and isoglucose levies, constitute a reliable and genuine source of EU revenue, as they arise directly from the EU being a customs union and from the legal competences and common commercial policy linked to that; ***points out that the EU itself is putting that revenue at risk by signing new free trade agreements that do away with customs duties; takes the view, therefore, that the traditional own resources should be retained as a source of revenue for the EU budget;***

Or. fr

Amendment 75
Tamás Deutsch

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Considers that the traditional own resources, namely customs duties, agricultural duties ***and the sugar and isoglucose levies***, constitute a reliable and genuine source of EU revenue, as they arise directly from the EU being a customs union and from the legal competences and common commercial policy linked to that; takes the view, therefore, that the traditional own resources should be retained as a source of revenue for the EU budget; considers that if the proportion of collection costs retained by Member States is reduced, a bigger share of this revenue can be secured for the EU budget;

Amendment

24. Considers that the traditional own resources, namely customs duties, agricultural duties, constitute a reliable and genuine source of EU revenue, as they arise directly from the EU being a customs union and from the legal competences and common commercial policy linked to that; takes the view, therefore, that the traditional own resources should be retained as a source of revenue for the EU budget; considers that if the proportion of collection costs retained by Member States is reduced, a bigger share of this revenue can be secured for the EU budget;

Or. en

Amendment 76

Daniele Viotti, Eider Gardiazabal Rubial, Jens Geier, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution

Paragraph 24 a (new)

Motion for a resolution

Amendment

24 a. *Calls for accounting the existing and future own resources such as VAT or custom duties, collected by a Member State on behalf of the EU, in a separate budgetary item in the national budget of the Member State which collects the revenue; deplores that OLAF repeatedly found severe cases of customs fraud in Member states which created a significant loss of income to the Union budget; points to the ECA special report 19/2017 on import procedures and is concerned that fraudsters will continue to find the ‘weakest link’ among Member states as their points of entry to the customs union, and that losses to the Union budget will continue even during the next MFF; calls on the Commission and the Member states to take the necessary measures to stop these activities that are damaging to the Union budget;*

Or. en

Amendment 77

Younous Omarjee, Marie-Pierre Vieu

Motion for a resolution

Paragraph 25

Motion for a resolution

Amendment

25. Acknowledges that the GNI-based contribution **provides** a reliable and stable source of revenue for the EU budget, **and benefits from very strong support from a large majority of Member States**; believes, **therefore**, that it should be **preserved as a balancing and residual resource for the EU budget, which would put an end to the**

25. Acknowledges that, **in the past**, the GNI-based contribution **was** a reliable and stable source of revenue for the EU budget; believes, **however**, that it should be **reduced and replaced by a system of own resources based on the taxation of financial transactions, the profits of major multinationals, and the most**

budgetary logic of ‘fair return’; stresses the need, in this context, to ensure that the GNI contribution is classified in the same manner in all national budgets, namely as revenue attributed to the EU and not as expenditure of national governments;

prolific polluters;

Or. fr

Amendment 78
Xabier Benito Ziluaga

Motion for a resolution
Paragraph 25

Motion for a resolution

25. Acknowledges that the GNI-based contribution provides a reliable and stable source of revenue for the EU budget, and benefits from very strong support from a large majority of Member States; believes, therefore, that it should be preserved as a balancing and residual resource for the EU budget, which would put an end to the budgetary logic of ‘fair return’; stresses the need, in this context, to ensure that the GNI contribution is classified in the same manner in all national budgets, namely as revenue attributed to the EU and not as expenditure of national governments;

Amendment

25. Acknowledges that the GNI-based contribution provides a reliable and stable source of revenue for the EU budget, and benefits from very strong support from a large majority of Member States; ***recommends that, with a view to establishing a progressive regime, national contributions should be established that are GNI-based and weighted according to an indicator related to per capita income, with the result being that richer countries make larger contributions;*** believes, therefore, that it should be preserved as a balancing and residual resource for the EU budget, which would put an end to the budgetary logic of ‘fair return’; stresses the need, in this context, to ensure that the GNI contribution is classified in the same manner in all national budgets, namely as revenue attributed to the EU and not as expenditure of national governments;

Or. es

Amendment 79
Tamás Deutsch

Motion for a resolution
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Paragraph 25

Motion for a resolution

25. Acknowledges that the GNI-based contribution provides a reliable and stable source of revenue for the EU budget, and benefits from very strong support from a large majority of Member States; believes, therefore, that it should be preserved as a balancing and residual resource for the EU budget, which would put an end to the budgetary logic of ‘fair return’; ***stresses the need, in this context, to ensure that the GNI contribution is classified in the same manner in all national budgets, namely as revenue attributed to the EU and not as expenditure of national governments;***

Amendment

25. Acknowledges that the GNI-based contribution provides a reliable and stable source of revenue for the EU budget, and benefits from very strong support from a large majority of Member States; believes, therefore, that it should be preserved as a balancing and residual resource for the EU budget, which would put an end to the budgetary logic of ‘fair return’;

Or. en

Amendment 80

Bernd Kölmel

Motion for a resolution

Paragraph 25

Motion for a resolution

25. Acknowledges that the GNI-based contribution provides a reliable ***and*** stable source of revenue for the EU budget, and benefits from very strong support from a large majority of Member States; believes, ***therefore, that it should be preserved as a balancing and residual resource for the EU budget, which would put an end to the budgetary logic of ‘fair return’; stresses the need, in this context, to ensure that the GNI contribution is classified in the same manner in all national budgets, namely as revenue attributed to the EU and not as*** expenditure of national governments;

Amendment

25. Acknowledges that the GNI-based contribution provides a reliable, stable ***and fair*** source of revenue for the EU budget, and benefits from very strong support from a large majority of Member States; believes ***that the term genuine own resource is used to frame the debate in favour of new own resources and against the GNI-based contribution; recalls that the report of the HLGOR is not unanimous in its view that the majority of EU expenditure should be financed by own resources other than GNI resources;***

Or. en

Amendment 81

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas

on behalf of the S&D Group

Motion for a resolution

Paragraph 25

Motion for a resolution

25. Acknowledges that the GNI-based contribution ***provides a reliable and stable source of revenue for the EU budget, and benefits from very strong support from a large majority of Member States; believes, therefore, that it*** should be preserved as a balancing and residual resource for the EU budget, ***which would put an end to the budgetary logic of ‘fair return’***; stresses the need, in this context, to ensure that the GNI contribution is classified in the same manner in all national budgets, namely as revenue attributed to the EU and not as expenditure of national governments;

Amendment

25. Acknowledges that the GNI-based contribution should be preserved as a balancing and residual resource for the EU budget,; stresses the need, in this context, to ensure that the GNI contribution is classified in the same manner in all national budgets, namely as revenue attributed to the EU and not as expenditure of national governments; ***believes that the reform should exclude the GNI-based contribution to the EU budget as well as national contributions to initiatives supported by co-financing with the EU from the deficit calculations under the Stability and Growth Pact, so as to encourage investment***;

Or. en

Amendment 82

Marco Valli

Motion for a resolution

Paragraph 25

Motion for a resolution

25. Acknowledges that the GNI-based contribution provides a reliable and stable source of revenue for the EU budget, and benefits from very strong support from a large majority of Member States; believes, therefore, that it should be preserved as a balancing and residual resource for the EU budget, ***which would put an end to the budgetary logic of ‘fair return’***; stresses the need, in this context, to ensure that the GNI contribution is classified in the same manner in all national budgets, namely as revenue attributed to the EU and not as

Amendment

25. Acknowledges that the GNI-based contribution provides a reliable and stable source of revenue for the EU budget, and benefits from very strong support from a large majority of Member States; believes, therefore, that it should be preserved as a balancing and residual resource for the EU budget; stresses the need, in this context, to ensure that the GNI contribution is classified in the same manner in all national budgets, namely as revenue attributed to the EU and not as expenditure of national governments;

expenditure of national governments;

Or. it

Amendment 83
Siegfried Mureşan

Motion for a resolution
Paragraph 25 a (new)

Motion for a resolution

Amendment

25 a. *Believes that the new own resources should be easily associated by the citizens with the EU and should strengthen the European dimension and the visibility of the EU as a whole;*

Or. en

Amendment 84
Bernd Kölmel

Motion for a resolution
Paragraph 26

Motion for a resolution

Amendment

26. Recalls that the report of the High Level Group on Own Resources (HLGOR) proposes the following criteria to identify potential new own resources: equity/fairness; efficiency; sufficiency and stability; transparency and simplicity; democratic accountability and budgetary discipline; focus on European added value; subsidiarity principle and fiscal sovereignty of Member States; and limiting political transaction costs;

26. Recalls that the report of the High Level Group on Own Resources (HLGOR) proposes the following criteria to identify potential new own resources: equity/fairness; efficiency; sufficiency and stability; transparency and simplicity; democratic accountability and budgetary discipline; focus on European added value; subsidiarity principle and fiscal sovereignty of Member States; and limiting political transaction costs; ***recalls that the report assumes the overall constraint of budget neutrality so that the reforms of own resources envisaged do not create an additional tax burden on EU citizens;***

Or. en

Amendment 85

Marco Valli

Motion for a resolution

Paragraph 26

Motion for a resolution

26. Recalls that the report of the High Level Group on Own Resources (HLGOR) proposes the following criteria to identify potential new own resources: equity/fairness; efficiency; sufficiency and stability; transparency and simplicity; democratic accountability and budgetary discipline; focus on European added value; subsidiarity principle and fiscal sovereignty of Member States; and limiting political transaction costs;

Amendment

26. Recalls that the report of the High Level Group on Own Resources (HLGOR) proposes the following criteria to identify potential new own resources: equity/fairness; efficiency; sufficiency and stability; transparency and simplicity; democratic accountability and budgetary discipline; focus on European added value; subsidiarity principle and fiscal sovereignty of Member States; **zero-impact on EU citizens** and limiting political transaction costs;

Or. it

Amendment 86

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas

on behalf of the S&D Group

Motion for a resolution

Paragraph 26

Motion for a resolution

26. **Recalls that** the report of the High Level Group on Own Resources (HLGOR) **proposes** the following criteria **to identify** potential new own resources: equity/fairness; efficiency; sufficiency and stability; transparency and simplicity; democratic accountability and budgetary discipline; focus on European added value; subsidiarity principle and fiscal sovereignty of Member States; **and limiting political transaction costs;**

Amendment

26. **Shares the view of** the report of the High Level Group on Own Resources (HLGOR), **according to which** the following criteria **shall be taken into account for identifying** potential new own resources: equity/fairness; efficiency; sufficiency and stability; transparency and simplicity; democratic accountability and budgetary discipline; focus on European added value; subsidiarity principle and fiscal sovereignty of Member States

Or. en

Amendment 87

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Alain Lamassoure

**Motion for a resolution
Paragraph 26 a (new)**

Motion for a resolution

Amendment

26 a. In case of any excessive burden caused by one or another own resource on a Member State, it could be alleviated by means of a specific compensation limited in duration and amount, and preferably calculated in terms of lump sums. Such an approach would make the own resources system simpler and fairer;

Or. en

Amendment 88

Marie-Pierre Vieu, Xabier Benito Ziluaga

**Motion for a resolution
Paragraph 28**

Motion for a resolution

Amendment

28. Recalls that, since its inception almost 50 years ago, VAT has been used as a base for calculating one of the own resources of the EU budget, and that this resource currently represents around 12 % of EU revenue;

28. Recalls that, since its inception almost 50 years ago, VAT has been used as a base for calculating one of the own resources of the EU budget, and that this resource currently represents around 12 % of EU revenue; ***emphasises, once again, the regressive and unfair nature of VAT and the need to reduce or even eventually abolish it;***

Or. fr

Amendment 89

Helga Trüpel

on behalf of the Verts/ALE Group

**Motion for a resolution
Paragraph 29**

Motion for a resolution

Amendment

29. Notes, however, that the current system has serious shortcomings: the resource is calculated on a statistical basis; it is unnecessarily complex and has no direct link to the citizens; it represents a mere transfer of a part of revenue collected by the Member States, and thus brings no added value compared to the GNI resource; the contribution base is not transparent and there is no equality among taxpayers;

29. Notes, however, that the current system has serious shortcomings: ***the EU VAT gap is estimated at 12,8% (€152billion) per year and cross-border VAT fraud alone amounts to €50 billion per year***, the resource is calculated on a statistical basis; it is unnecessarily complex and has no direct link to the citizens; it represents a mere transfer of a part of revenue collected by the Member States, and thus brings no added value compared to the GNI resource; the contribution base is not transparent and there is no equality among taxpayers; ***reminds that the VAT is a regressive tax impacting more the poorest people and territories; considers therefore that the revenues coming from a reformed VAT should not become the main source of revenue for the EU budget***;

Or. en

Amendment 90

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution Paragraph 30 a (new)

Motion for a resolution

Amendment

30 a. welcomes the High Level Group's proposal for its vision of the VAT-based own resource with the aim to make it simpler, to lower its administrative costs and to strengthen the link with EU VAT policy and actual VAT receipts;

Or. en

Amendment 91

Xabier Benito Ziluaga, Marie-Pierre Vieu

Motion for a resolution Paragraph 31

Motion for a resolution

31. Supports an in-depth reform of the VAT system in the EU, which should aim at broadening the tax base, reducing the scope for fraud and compliance costs, **and generating new revenue**; considers that a fraction of such new revenue should be allocated to the EU budget;

Amendment

31. Supports an in-depth reform of the VAT system in the EU, which should aim at broadening the tax base, reducing the scope for fraud and compliance costs, **cutting rates for essential goods and raising them for goods whose manufacture is harmful to the environment**; considers that a fraction of such new revenue should be allocated to the EU budget;

Or. es

Amendment 92

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution
Paragraph 31

Motion for a resolution

31. Supports an in-depth reform of the VAT system in the EU, which should aim at broadening the tax base, reducing the scope for fraud and compliance costs, and generating new revenue; considers that a fraction of such new revenue should be allocated to the EU budget;

Amendment

31. **Notes the Commission Fair taxation package, “towards a Single EU VAT area” from 4 October 2017**; supports an in-depth reform of the VAT system in the EU, which should aim at broadening the tax base, reducing the scope for fraud and compliance costs, and generating new revenue; considers that a fraction of such new revenue should be allocated to the EU budget

Or. en

Amendment 93

Marco Valli

Motion for a resolution
Paragraph 31

Motion for a resolution

31. Supports an in-depth reform of the VAT system in the EU, which should aim

Amendment

31. Supports an in-depth reform of the VAT system in the EU, which should aim

at broadening the tax base, reducing the scope for fraud and compliance costs, and generating new revenue; considers that a fraction of such new revenue should be allocated to the EU budget;

at broadening the tax base, *without, however imposing further burdens on EU citizens*, reducing the scope for fraud and compliance costs, and generating new revenue; considers that a fraction of such new revenue should be allocated to the EU budget;

Or. it

Amendment 94
Tamás Deutsch

Motion for a resolution
Paragraph 33

Motion for a resolution

Amendment

33. Is in favour of setting a uniform levy rate (1 % to 2 %) on the revenue from the reformed VAT collected entirely by Member State administrations as a Union own resource; believes that such a system could provide significant and stable receipts for the EU at limited administrative cost;

deleted

Or. en

Amendment 95
Marco Zanni, André Elissen, Stanislaw Żółtek

Motion for a resolution
Paragraph 33

Motion for a resolution

Amendment

33. Is in favour of setting a uniform levy rate (1 % to 2 %) on the revenue from the reformed VAT collected entirely by Member State administrations as a Union own resource; believes that such a system could provide significant and stable receipts for the EU at limited administrative cost;

deleted

Or. en

Amendment 96

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 34

Motion for a resolution

34. Underlines that the Commission has already put forward legislative proposals for a major reform of the EU's VAT rules, and that additional initiatives are expected in 2018; insists on the necessity to complete the VAT reform as soon as possible and at the latest before the start of the next MFF;

Amendment

34. Underlines that the Commission has already put forward legislative proposals for a major reform of the EU's VAT rules, and that additional initiatives are expected in 2018; insists on the necessity to complete the VAT reform as soon as possible and at the latest before the start of the next MFF; ***is of the opinion that the uniform levy rate should be visible on the VAT receipt, alongside the national or regional VAT rate, in order to increase the visibility of the EU revenues coming from the VAT for the EU citizens;***

Or. en

Amendment 97

John Howarth

Motion for a resolution

Paragraph 34

Motion for a resolution

34. Underlines that the Commission has already put forward legislative proposals for a major reform of the EU's VAT rules, and that additional initiatives are expected in 2018; insists on the necessity to complete the VAT reform as soon as possible and at the latest before the start of the next MFF;

Amendment

34. Underlines that the Commission has already put forward legislative proposals for a major reform of the EU's VAT rules, and that additional initiatives are expected in 2018; ***welcomes the fact that the new proposal entails the possibility for all member states to adopt a zero rate on sanitary products;*** insists on the necessity to complete the VAT reform as soon as possible and at the latest before the start of the next MFF;

Or. en

Amendment 98
Siegfried Mureşan

Motion for a resolution
Paragraph 35 a (new)

Motion for a resolution

Amendment

35 a. Considers that the reform of the system of own resources could be achieved through a 2-step approach: first, by reviewing and reforming the current own resources, particularly the VAT based resource and second by the gradual introduction of new own resources;

Or. en

Amendment 99
Tamás Deutsch

Motion for a resolution
Subheading 11

Motion for a resolution

Amendment

Corporate income tax

deleted

Or. en

Amendment 100
Tamás Deutsch

Motion for a resolution
Paragraph 36

Motion for a resolution

Amendment

36. Recalls that in its resolution of 6 July 2016¹² Parliament urged the Commission to present a proposal for a common consolidated corporate tax base (CCCTB), 'to be accompanied by an appropriate and fair distribution key which would provide a comprehensive

deleted

solution for dealing with harmful tax practices within the Union, bring clarity and simplicity for businesses, and facilitate cross-border economic activities within the Union’;

¹² European Parliament resolution of 6 July 2016 on tax rulings and other measures similar in nature or effect - Texts adopted, P8_TA(2016)0310.

Or. en

Amendment 101
André Elissen

Motion for a resolution
Paragraph 36

Motion for a resolution

Amendment

36. *Recalls that in its resolution of 6 July 2016¹² Parliament urged the Commission to present a proposal for a common consolidated corporate tax base (CCCTB), ‘to be accompanied by an appropriate and fair distribution key which would provide a comprehensive solution for dealing with harmful tax practices within the Union, bring clarity and simplicity for businesses, and facilitate cross-border economic activities within the Union’;*

deleted

¹² European Parliament resolution of 6 July 2016 on tax rulings and other measures similar in nature or effect - Texts adopted, P8_TA(2016)0310.

Or. en

Amendment 102
Tamás Deutsch

Motion for a resolution

Paragraph 37

Motion for a resolution

Amendment

37. *Takes notes of the Commission's proposals for a CCCTB, while recalling its request that this consolidated base be extended to as many companies as possible; draws attention to the fact that current proposals for a CCCTB suggest also covering the digital economy; suggests, on the basis of these proposals, that the digital presence of a company should be treated in the same way as the physical establishment thereof;*

deleted

Or. en

Amendment 103

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution Paragraph 37

Motion for a resolution

Amendment

37. Takes notes of the Commission's proposals for a CCCTB, while recalling its request that this consolidated base be extended to *as many* companies *as possible*; draws attention to the fact that current proposals for a CCCTB suggest also covering the digital economy; suggests, on the basis of these proposals, that the digital presence of a company should be treated in the same way as the physical establishment *thereof*;

37. Takes notes of the Commission's proposals for a CCCTB, while recalling its request that this consolidated base be extended to *all* companies *after a transition period*; draws attention to the fact that current proposals for a CCCTB suggest also covering the digital economy; suggests, on the basis of these proposals, that the digital presence of a company *should* be treated in the same way as the physical establishment *by defining and identifying a permanent digital establishment*;

Or. en

Amendment 104

Helga Trüpel
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 37

Motion for a resolution

37. Takes notes of the Commission's proposals for a CCCTB, while recalling its request that this consolidated base be extended to *as many* companies *as possible*; draws attention to the fact that current proposals for a CCCTB *suggest also covering* the digital economy; suggests, *on the basis of these proposals*, that the digital presence of a company should be treated in *the same* way as the physical establishment thereof;

Amendment

37. Takes notes of the Commission's proposals for a CCCTB, while recalling its request that this consolidated base be extended to *all* companies; draws attention to the fact that current proposals for a CCCTB *should also cover* the digital economy; suggests, that the digital presence of a company should be treated in *a similar* way as the physical establishment thereof *and calls on the adoption of a digital permanent establishment concept for digital companies*;

Or. en

Amendment 105
Tamás Deutsch

Motion for a resolution
Paragraph 38

Motion for a resolution

38. *Agrees with the HLGOR's assessment of the CCCTB as a basis for a new own resource, meeting all the criteria set by the Group; underlines that the CCCTB is also a key element in the development of the single market, which is a European public good, as it prevents both inappropriate tax competition between Member States and fiscal optimisation damaging to the level playing field;*

Amendment

deleted

Or. en

Amendment 106
Marco Valli

Motion for a resolution

Paragraph 38

Motion for a resolution

38. Agrees with the HLGOR's assessment of the CCCTB as a basis for a new own resource, meeting all the criteria set by the Group; underlines that the CCCTB is also a key element in the development of the single market, which is a European public good, as it prevents both inappropriate tax competition between Member States and fiscal optimisation damaging to the level playing field;

Amendment

38. Agrees with the HLGOR's assessment of the CCCTB as a basis for a new own resource, meeting all the criteria set by the Group; underlines that the CCCTB is also a key element in the development of the single market, which is **also** a European public good, as it prevents both inappropriate tax competition between Member States and fiscal optimisation damaging to the level playing field;

Or. it

Amendment 107

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 38

Motion for a resolution

38. Agrees with the HLGOR's assessment of the CCCTB as a basis for a new own resource, meeting all the criteria set by the Group; underlines that the CCCTB is also a key element in the development of the single market, which **is a European public good, as it prevents both inappropriate** tax competition between Member States and **fiscal optimisation** damaging to the level playing field;

Amendment

38. Agrees with the HLGOR's assessment of the CCCTB as a basis for a new own resource, meeting all the criteria set by the Group; underlines that the CCCTB is also a key element in the development of the single market, which **should prevent both harmful** tax competition between Member States and **tax avoidance** damaging to the level playing field;

Or. en

Amendment 108

Xabier Benito Ziluaga, Marie-Pierre Vieu

Motion for a resolution

Paragraph 38 a (new)

Motion for a resolution

Amendment

38a. *Calls for the development of a European tax on corporate tax that harmonises both the tax base at European level, such as the establishment of an effective minimum rate at European level, and tax declarations based on country-by-country reporting, meaning that tax is paid in the place where companies actually conduct their business;*

Or. es

Amendment 109

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution
Paragraph 38 a (new)

Motion for a resolution

Amendment

38 a. *Considers that, drawing from the conclusions of the review of the CCCTB Directive, the Commission shall propose the terms and conditions to allocate a part of the tax revenues generated from the common consolidated corporate tax base to the budget of the European Union;*

Or. en

Amendment 110

Marco Zanni, André Elissen, Stanisław Żółtek

Motion for a resolution
Paragraph 39

Motion for a resolution

Amendment

39. *Calls therefore for the creation of a new own resource for the Union budget, to be calculated on the basis of Member States' revenue from tax levied on companies subject to the CCCTB;*

deleted

Amendment 111

Tamás Deutsch

Motion for a resolution

Paragraph 39

Motion for a resolution

39. Calls therefore for the creation of a new own resource for the Union budget, to be calculated on the basis of Member States' revenue from tax levied on companies subject to the CCCTB;

Amendment

deleted

Amendment 112

Marco Valli

Motion for a resolution

Paragraph 39

Motion for a resolution

39. Calls therefore for the creation of a new own resource for the Union budget, to be calculated on the basis of Member States' revenue from tax levied on companies subject to the CCCTB;

Amendment

39. Calls therefore for the creation of a new own resource for the Union budget, to be calculated on *a quota based on the volume of transnational activities* on the basis of Member States' revenue from tax levied on companies subject to the CCCTB;

Amendment 113

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 39

Motion for a resolution

39. Calls therefore for the creation of
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Amendment

39. Is in favour of setting a uniform
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a new own resource for the Union budget, to be calculated on the basis of Member States' revenue from tax levied on companies subject to the CCCTB;

levy rate on the revenue from the CCCTB; believes that such a system could provide significant and stable receipts for the EU at limited administrative cost;

Or. en

Amendment 114

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas

on behalf of the S&D Group

Motion for a resolution

Paragraph 39 a (new)

Motion for a resolution

Amendment

39 a. Is of the opinion that income stemming for the European Central Bank profits (ECB revenue made from issuing currency) and thus having a direct link to the EU monetary union, shall build a new own resource instead of being paid out to national treasuries;

Or. en

Amendment 115

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution

Subheading 12

Motion for a resolution

Amendment

b. Objective: Reduce financial speculation and *strengthen tax fairness in sectors that use aggressive tax planning instruments or aggressive tax optimisation.*

b. Objective: Reduce financial speculation and *fight tax avoidance.*

Or. en

Amendment 116

Tamás Deutsch

Motion for a resolution
Subheading 13

Motion for a resolution

Amendment

*A financial transaction tax (FTT) at
European level*

deleted

Or. en

Amendment 117
Younous Omarjee, Marie-Pierre Vieu

Motion for a resolution
Paragraph 39 a (new)

Motion for a resolution

Amendment

*39a. Maintains that the only effective
way of achieving equity and tax justice in
the EU is by implementing a genuine
policy to combat tax avoidance, and
taking action to that end;*

Or. fr

Amendment 118
Tamás Deutsch

Motion for a resolution
Paragraph 40

Motion for a resolution

Amendment

*40. Notes the efforts undertaken under
enhanced cooperation by a group of 11
Member States with a view to establishing
a tax on financial transactions, following
the 2011 Commission proposal;*

deleted

Or. en

Amendment 119
Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution
Paragraph 40

Motion for a resolution

40. *Notes* the efforts undertaken under enhanced cooperation by a group of 11 Member States with a view to establishing a tax on financial transactions, following the 2011 Commission proposal;

Amendment

40. **Welcomes** the efforts undertaken under enhanced cooperation by a group of 11 Member States with a view to establishing a tax on financial transactions, following the 2011 Commission proposal;

Or. en

Amendment 120
Tamás Deutsch

Motion for a resolution
Paragraph 41

Motion for a resolution

41. *Considers, however, that such a tax, chargeable at the moment the transaction occurs, must be applied throughout the EU, so as to limit purely speculative operations and reduce the number of divergent national approaches to financial transaction taxation, since this is a source of disruption for the financial markets and for the smooth functioning of the single market;*

Amendment

deleted

Or. en

Amendment 121
Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution
Paragraph 41

Motion for a resolution

41. *Considers, however, that such a tax, chargeable at the moment the transaction occurs, must be applied*

Amendment

deleted

throughout the EU, so as to limit purely speculative operations and reduce the number of divergent national approaches to financial transaction taxation, since this is a source of disruption for the financial markets and for the smooth functioning of the single market;

Or. en

Amendment 122

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 41

Motion for a resolution

41. Considers, however, that such a tax, chargeable at the moment the transaction occurs, must be applied ***throughout the EU***, so as to limit purely speculative operations and reduce the number of divergent national approaches to financial transaction taxation, since this is a source of disruption for the financial markets and for the smooth functioning of the single market;

Amendment

41. Considers, however, that such a tax, chargeable at the moment the transaction occurs, must be ***preferably applied to all member states***, so as to limit purely speculative operations and reduce the number of divergent national approaches to financial transaction taxation, since this is a source of disruption for the financial markets and for the smooth functioning of the single market;

Or. en

Amendment 123

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas

on behalf of the S&D Group

Motion for a resolution

Paragraph 41 a (new)

Motion for a resolution

Amendment

41 a. Urges the other MS to join urgently the a abovementioned group;

Or. en

Amendment 124
Tamás Deutsch

Motion for a resolution
Paragraph 42

Motion for a resolution

Amendment

42. Shares the HLGOR's assessment endorsing the FTT as a potential basis for a new own resource for the Union budget, while also considering that other means of taxing financial activities should be explored;

deleted

Or. en

Amendment 125
Helga Trüpel
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 42

Motion for a resolution

Amendment

42. Shares the HLGOR's assessment endorsing the FTT as **a potential** basis for a new own resource for the Union budget, while also considering that other means of taxing financial activities should be explored;

42. Shares the HLGOR's assessment endorsing the FTT as **promising** basis for a new own resource for the Union budget, while also considering that other **additional** means of taxing financial activities should be explored;

Or. en

Amendment 126
Tamás Deutsch

Motion for a resolution
Paragraph 43

Motion for a resolution

Amendment

43. Calls, therefore, for the creation of a new own resource for the Union budget, to be calculated on the basis of a chosen method of taxation of financial activities;

deleted

Amendment 127
Alain Lamassoure

Motion for a resolution
Paragraph 44

Motion for a resolution

44. Notes the conclusions of the informal Council of finance ministers of 16 September 2017 calling for the development of new digital taxation rules, in response to the Four Finance Ministers' letter requesting the Commission to examine 'effective solutions based on the concept of establishing a so-called equalisation tax' on the turnover generated in the EU by digital companies;

Amendment

44. Notes the conclusions of the informal Council of finance ministers of 16 September 2017 calling for the development of new digital taxation rules, in response to the Four Finance Ministers' letter requesting the Commission to examine 'effective solutions based on the concept of establishing a so-called equalisation tax' on the turnover generated in the EU by digital companies; ***emphasises, however, that in its communication of 21 September 2017 entitled 'A Fair and Efficient Tax System in the European Union for the Digital Single Market', the Commission reiterated that the CCCTB was an appropriate context within which to review the rules governing the modern and stable taxation of digital companies;***

Or. fr

Amendment 128
Helga Trüpel
 on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 44

Motion for a resolution

44. Notes the conclusions of the informal Council of finance ministers of 16 September 2017 calling for the development of new digital taxation rules, in response to the Four Finance Ministers' letter requesting the Commission to

Amendment

44. Notes the conclusions of the informal Council of finance ministers of 16 September 2017 calling for the development of new digital taxation rules, in response to the Four Finance Ministers' letter requesting the Commission to

examine ‘effective solutions based on the concept of establishing a so-called equalisation tax’ on the turnover generated in the EU by digital companies;

examine ‘effective solutions based on the concept of establishing a so-called equalisation tax’ on the turnover generated in the EU by digital companies; ***Believes however that all options to tax the digital economy should be explored by the European Commission before publishing its proposal in 2018; and calls for an EU coordinated approach even on short-term solutions to avoid distortion in the single market due to unilateral action and avoid the creation of digital tax heavens;***

Or. en

Amendment 129

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution Paragraph 44

Motion for a resolution

44. *Notes* the conclusions of the informal Council of finance ministers of 16 September 2017 calling for the development of new digital taxation rules, in response to the Four Finance Ministers’ letter requesting the Commission to examine ‘effective solutions based on the concept of establishing a so-called equalisation tax’ on the turnover generated in the EU by digital companies;

Amendment

44. ***Welcomes*** the conclusions of the informal Council of finance ministers of 16 September 2017 calling for the development of new digital taxation rules, in response to the Four Finance Ministers’ letter requesting the Commission to examine ‘effective solutions based on the concept of establishing a so-called equalisation tax’ on the turnover generated in the EU by digital companies; ***notes the European Commission communication to the European Parliament and the Council of 21 September 2017 entitled "A fair and efficient tax system in the European Union for the Digital Single Market"; believes that the CCCTB offers the basis to address the tax challenges posed by the digital economy;***

Or. en

Amendment 130

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas

on behalf of the S&D Group

Motion for a resolution
Paragraph 45

Motion for a resolution

45. Agrees that the digital economy should have a modern and stable fiscal framework, in order to stimulate innovation, tackle market fragmentation and enable all players to take advantage of the new equitable and balanced conditions; points out, moreover, that it is essential to ensure tax *security* for business investment and to prevent the emergence of new tax loopholes within the single market;

Amendment

45. Agrees that the digital economy should have a modern and stable fiscal framework, in order to stimulate innovation, tackle market fragmentation and ***unfair competition, and*** enable all players to take advantage of the new equitable and balanced conditions; ***insists that digital platforms and companies should pay their fair share of taxes, where they generate their profits;*** points out, moreover, that it is essential to ensure tax ***certainty*** for business investment, ***to close the current gaps***, and to prevent the emergence of new tax loopholes within the single market;

Or. en

Amendment 131

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 45

Motion for a resolution

45. Agrees that the digital economy should have a modern and stable fiscal framework, in order to stimulate innovation, tackle market fragmentation and enable all players to take advantage of the new equitable and balanced conditions; points out, moreover, that it is essential to ensure tax security for business investment and to prevent the emergence of new tax loopholes within the single market;

Amendment

45. Agrees that the digital economy should have a modern and stable fiscal framework, in order to stimulate innovation, tackle market fragmentation and enable all players to take advantage of the new equitable and balanced conditions ***while making sure digital companies pay their due share of taxes;*** points out, moreover, that it is essential to ensure tax security for business investment and to prevent the emergence of new tax loopholes within the single market;

Or. en

Amendment 132

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 46

Motion for a resolution

46. Considers it crucial that tax measures be taken for the digital market in order to limit tax evasion and ***distortions, aggressive tax planning or fiscal optimisation schemes, and the misuse of European mechanisms to avoid tax***; considers that these practices distort competition in the single market and deprive Member States of due tax revenues;

Amendment

46. Considers it crucial that tax measures be taken for the digital market in order to limit tax evasion and ***avoidance***; considers that these practices distort competition in the single market and deprive Member States of due tax revenues;

Or. en

Amendment 133

John Howarth

Motion for a resolution

Paragraph 47

Motion for a resolution

47. Calls, in principle, for the creation of a new own resource for the Union budget to be levied on transactions in the digital economy; ***considers, however, that in view of the important*** ongoing negotiations ***at both*** EU and OECD level, ***it is too early to decide on the exact arrangements for the establishment of such a resource***;

Amendment

47. Calls, in principle, for the creation of a new own resource for the Union budget to be levied on transactions in the digital economy; ***welcomes that there are*** ongoing negotiations ***on*** EU and OECD level ***about how to ensure that multinational digital companies pay their fair share of tax***; ***is of the opinion that in the absence of global solutions the EU should implement its own solutions***; ***calls on the Commission to come forward with a strong, practical and ambitious proposal for future implementation***;

Or. en

Amendment 134

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution **Paragraph 47**

Motion for a resolution

47. *Calls, in principle, for the creation of a new own resource for the Union budget to be levied on transactions in the digital economy; considers, however, that in view of the important ongoing negotiations at both EU and OECD level, it is too early to decide on the exact arrangements for the establishment of such a resource;*

Amendment

47. *Insists that a long-term solution is needed to answer these challenges rather than quick fixes; believes therefore that a digital permanent establishment nexus based on a significant and sustained digital presence in the CCCTB Directive would address the tax challenges that arise from the context of digitalisation; considers, however, the need to take into account ongoing negotiations at both EU and OECD level;*

Or. en

Amendment 135

Marie-Pierre Vieu, Xabier Benito Ziluaga

Motion for a resolution **Paragraph 47**

Motion for a resolution

47. *Calls, in principle, for the creation of a new own resource for the Union budget to be levied on transactions in the digital economy; considers, however, that in view of the important ongoing negotiations at both EU and OECD level, it is too early to decide on the exact arrangements for the establishment of such a resource;*

Amendment

47. *Calls for the creation of a new own resource for the Union budget to be levied on the profits made in each country by multinationals in the digital sector; considers, however, that in view of the important ongoing negotiations at both EU and OECD level, it is too early to decide on the exact arrangements for the establishment of such a resource;*

Or. fr

Amendment 136

Marco Valli

Motion for a resolution

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Paragraph 47

Motion for a resolution

47. Calls, in principle, for the creation of a new own resource for the Union budget to be levied on transactions in the digital economy; considers, however, that in view of the important ongoing negotiations at both EU and OECD level, it is too early to decide on the exact arrangements for the establishment of such a resource;

Amendment

47. Calls, in principle, for the creation of a new own resource for the Union budget to be levied on *speculative financial* transactions in the digital economy; considers, however, that in view of the important ongoing negotiations at both EU and OECD level, it is too early to decide on the exact arrangements for the establishment of such a resource;

Or. it

Amendment 137

Jan Olbrycht

Motion for a resolution

Subheading 16

Motion for a resolution

Environmental tax and levies

Amendment

Carbon border adjustment tax

Or. en

Amendment 138

Siegfried Mureşan

Motion for a resolution

Subheading 16

Motion for a resolution

Environmental tax and levies

Amendment

Carbon border adjustment tax

Or. en

Amendment 139

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas, Kathleen Van Brempt
on behalf of the S&D Group

Motion for a resolution

Paragraph 49

Motion for a resolution

49. Confirms that the fight against climate change *is* a major objective of EU policies;

Amendment

49. Confirms that the fight against climate change ***and the transition towards a sustainable , circular, low carbon economy and the commonly agreed Energy Union targets are*** a major objective of EU policies;;

Or. en

Amendment 140

Marco Zanni, André Elissen, Stanislaw Żółtek

Motion for a resolution

Paragraph 50

Motion for a resolution

50. Reiterates its conviction that only common energy or environmental taxes at EU level can ensure fair competition among businesses and the proper functioning of the single market;

Amendment

deleted

Or. en

Amendment 141

Isabelle Thomas

Motion for a resolution

Paragraph 50

Motion for a resolution

50. Reiterates its conviction that only common energy or environmental taxes at EU level can ensure fair competition among businesses and the proper functioning of the single market;

Amendment

50. Reiterates its conviction that only common energy or environmental taxes at EU level can ensure fair competition among businesses and the proper functioning of the single market; ***in this respect points out that two options can be considered in parallel and must be linked to the border adjustment mechanism so as not to put European manufacturers at a disadvantage: a carbon tax based on***

emissions and a carbon tax based on the carbon content of products;

Or. fr

Amendment 142

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas, Kathleen Van Brempt
on behalf of the S&D Group

Motion for a resolution
Paragraph 50

Motion for a resolution

50. Reiterates its conviction that only common energy or environmental taxes at EU level can ensure fair competition among businesses and the proper functioning of the single market;

Amendment

50. Reiterates its conviction that only common energy or environmental taxes at EU level can ensure fair competition among businesses and the proper functioning of the single market;
furthermore, believes that environmental taxes at EU level can be an engine towards a more progressive and sustainable development model;

Or. en

Amendment 143

Younous Omarjee, Marie-Pierre Vieu

Motion for a resolution
Paragraph 50

Motion for a resolution

50. Reiterates its conviction that only common energy or environmental taxes at EU level can ensure fair competition among businesses and the proper functioning of the single market;

Amendment

50. Reiterates its conviction that only common energy or environmental taxes at EU level can ensure fair competition among businesses and the proper functioning of the single market; *calls on the Commission to establish a tax aimed at the most polluting industries and sectors of the economy;*

Or. fr

Amendment 144

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas, Kathleen Van Brempt
on behalf of the S&D Group

Motion for a resolution
Paragraph 50 a (new)

Motion for a resolution

Amendment

50 a. *calls for a significant proportion of ETS auctioning revenues from Phase4 (2021) onwards to be considered as a new EU own resource; recalls that this option has been discussed in the HLGOR*

Or. en

Amendment 145

Marco Valli

Motion for a resolution
Paragraph 51

Motion for a resolution

Amendment

51. Calls for the introduction of a carbon border adjustment tax in the form of import fees levied on goods manufactured in countries without domestic emission pricing systems of their own;

51. Calls for the introduction of a carbon border adjustment tax in the form of import fees levied on goods manufactured in countries without domestic emission pricing systems of their own ***and the establishment of a new own resource based on a tax on CO₂ emissions for multinationals;***

Or. it

Amendment 146

Ivo Belet, Giovanni La Via

Motion for a resolution
Paragraph 51

Motion for a resolution

Amendment

51. Calls for ***the*** introduction of a carbon border adjustment ***tax in the form of import fees levied on goods***

51. Calls for ***an exploration of the possible*** introduction of ***an own resource reflecting the carbon content of consumer***

manufactured in countries without domestic emission pricing systems of their own;

goods sold in the single market, including goods imported into the single market, such as a carbon border adjustment mechanism or a carbon-added tax (CAT).

Or. en

Amendment 147

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas, Kathleen Van Brempt
on behalf of the S&D Group

Motion for a resolution Paragraph 51

Motion for a resolution

51. Calls for the introduction of a carbon border adjustment *tax in the form of import fees levied on goods manufactured in countries without domestic emission pricing systems of their own;*

Amendment

51. Calls for the introduction of a *own resource reflecting the carbon content of consumer goods sold in the single market, including goods imported into the single market such as a carbon border adjustment mechanism or a carbon added tax (CAT);*

Or. en

Amendment 148

Nicola Caputo

Motion for a resolution Paragraph 51 a (new)

Motion for a resolution

Amendment

51a. Calls for the introduction of an EU tax on plastic and single-use items to encourage, in line with the recent EU strategy, the abandonment of that material in favour of sustainable alternatives;

Or. it

Amendment 149

Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas, Kathleen Van Brempt
on behalf of the S&D Group

Motion for a resolution
Paragraph 52

Motion for a resolution

52. Underlines that a carbon border adjustment **tax**, as a new own resource for the EU budget, should also have the effect of ensuring a level playing field in international trade and reducing the offshoring of production, while internalising the costs of climate change into the prices of imported goods;

Amendment

52. Underlines that a carbon border adjustment ***mechanism or a CAT***, as a new own resource for the EU budget, should also have the effect of ensuring a level playing field in international trade and reducing the offshoring of production, while internalising the costs of climate change into the prices of imported goods; ***underlines that these proposals obtained the highest possible score in the parameters established by the HLGOR and are also totally in line with the criteria that should be met by new own resources;***

Or. en

Amendment 150
Marie-Pierre Vieu, Xabier Benito Ziluaga

Motion for a resolution
Paragraph 52

Motion for a resolution

52. Underlines that a carbon border adjustment tax, as a new own resource for the EU budget, should also have the effect of ensuring a level playing field in international trade and reducing the offshoring of production, while internalising the costs of climate change into the prices of imported goods;

Amendment

52. Underlines that a carbon border adjustment tax, as a new own resource for the EU budget, should also have the effect of ensuring a level playing field in international trade and reducing the offshoring of production, while internalising the costs of climate change into the prices of imported goods; ***emphasises, however, that such a tax must not penalise ordinary consumers;***

Or. fr

Amendment 151
Ivo Belet, Giovanni La Via

Motion for a resolution
Paragraph 52

Motion for a resolution

52. Underlines that ***a carbon border adjustment tax, as a new own resource for the EU budget***, should also have the effect of ensuring a level playing field in international trade and reducing the offshoring of production, while internalising the costs of climate change into the prices of ***imported*** goods;

Amendment

52. Underlines that ***such a measure*** should also have the effect of ensuring a level playing field in international trade and reducing the offshoring of production, while internalising the costs of climate change into the prices of ***consumption*** goods;

Or. en

Amendment 152
Jan Olbrycht

Motion for a resolution
Paragraph 53

Motion for a resolution

53. ***Asks the Commission, in line with the conclusions of the HLGOR report, to study the opportuneness and feasibility of implementing a coherent system of new own resources in the field of energy transition and the fight against global warming;***

Amendment

deleted

Or. en

Amendment 153
Isabelle Thomas, Kathleen Van Brempt

Motion for a resolution
Paragraph 53 a (new)

Motion for a resolution

53 a. Believes that in the absence of harmonised international measures for kerosene taxation, a levy based on the carbon intensity of flights should be considered, which revenues should be

Amendment

considered as EU own resources;

Or. en

Amendment 154
Tamás Deutsch

Motion for a resolution
Paragraph 53 a (new)

Motion for a resolution

Amendment

53 a. Asks the Commission to analyse thoroughly any further possible own resources, such as the introduction of a plastic levy at the EU level without endangering the fiscal sovereignty of Member States;

Or. en

Amendment 155
Ivo Belet, Giovanni La Via

Motion for a resolution
Paragraph 53 a (new)

Motion for a resolution

Amendment

53 a. Considers that a share of the EU Emission Trading System proceeds from Phase 4 (2021) onwards should contribute to sustainable and low-carbon EU projects;

Or. en

Amendment 156
Ivo Belet, Giovanni La Via

Motion for a resolution
Paragraph 53 b (new)

Motion for a resolution

Amendment

53 b. *Considers that additional emission-based contributions from other sectors, such as aviation and shipping, should contribute to EU innovation in order to promote EU leadership in low-carbon technologies in those sectors;*

Or. en

Amendment 157
Ivo Belet, Giovanni La Via

Motion for a resolution
Paragraph 53 c (new)

Motion for a resolution

Amendment

53 c. *Underlines that a new own resource based on an electricity tax would overlap with the scope of the EU Emission Trading System and is therefore not the most suitable new own resource;*

Or. en

Amendment 158
Ivo Belet, Giovanni La Via

Motion for a resolution
Paragraph 53 d (new)

Motion for a resolution

Amendment

53 d. *Calls for an analysis of whether a share of proceeds from commonly agreed time-, distance- and emissions-based road user charging schemes can contribute to cross-border infrastructure and low-emission mobility EU projects;*

Or. en

Amendment 159
Daniele Viotti, Eider Gardiazabal Rubial, Isabelle Thomas, Kathleen Van Brempt
on behalf of the S&D Group

Motion for a resolution
Paragraph 54

Motion for a resolution

Amendment

54. Considers it essential that, when introducing environmental taxes, a financial mechanism be set up for the benefit of those Member States where the financial burden per citizen exceeds the EU average;

deleted

Or. en

Amendment 160

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 54

Motion for a resolution

Amendment

54. Considers it essential that, when introducing environmental taxes, a financial mechanism be set up for the benefit of those Member States where the financial burden per citizen exceeds the EU average;

deleted

Or. en

Amendment 161

Zbigniew Kuźmiuk, Stanisław Ożóg

Motion for a resolution
Paragraph 54

Motion for a resolution

Amendment

54. Considers it essential that, when introducing environmental taxes, a financial mechanism be set up for the benefit of those Member States where the financial burden per citizen exceeds the EU average;

54. Notes that the introduction of environmental taxes can place the greatest burden on countries in which establishing an environmentally friendly economy requires the most substantial financial outlay, and considers it essential

that, when introducing environmental taxes, a financial mechanism be set up for the benefit of those Member States where the financial burden per citizen exceeds the EU average;

Or. pl

Amendment 162

Helga Trüpel

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 54 a (new)

Motion for a resolution

Amendment

54 a. Stresses the importance of green taxation as particularly suitable mechanisms to contribute to European own resources; calls on the European Commission to further integrate the proposals for additional ecological own resources, as outlined in the HLGOR Report and by the Commissioner for the European budget, that are in line with certain Union policies such as on energy (energy tax), on environment and climate (plastic tax and ETS) and on transport (road fuel and air ticket taxes) to promote additional future Union own resources;

Or. en

Amendment 163

Nicola Caputo

Motion for a resolution

Paragraph 54 a (new)

Motion for a resolution

Amendment

54a. Points out that agricultural duties are both a policy instrument and a financing tool for the CAP and that the HLGOR report recommends that they be retained in future, since they are a simple,

effective and genuine own resource for the Union;

Or. it

Amendment 164
Siegfried Mureşan

Motion for a resolution
Paragraph 54 a (new)

Motion for a resolution

Amendment

54 a. Underlines that the introduction of environmental related taxes or levies should not affect Member States' right to determine the conditions for exploiting their energy resources, their choice between different energy sources and the general structure of their energy supply;

Or. en

Amendment 165
Xabier Benito Ziluaga, Marie-Pierre Vieu

Motion for a resolution
Subheading 17 a (new)

Motion for a resolution

Amendment

Takes the view that an additional source of revenue should be based on the establishment of a European tax on assets and wealth, the primary aim of which would be to have a register of actual owners, along the lines of a property register at European level; points out that such a tax could initially be levied at a minimum rate in order to achieve this first objective;

Or. es

Amendment 166

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Marco Valli

**Motion for a resolution
Paragraph 57**

Motion for a resolution

57. Regrets that the potential of such other revenue has been neglected so far in the debate on the financing of the EU; believes that, even if such revenue does not represent an alternative to other own resources because of its level, volatility and unpredictability, it nonetheless represents a possible means for covering **the increased** financial needs under the next MFF;

Amendment

57. Regrets that the potential of such other revenue has been neglected so far in the debate on the financing of the EU; believes that, even if such revenue does not represent an alternative to other own resources because of its level, volatility and unpredictability, it nonetheless represents a possible means for covering **part of the** financial needs under the next MFF;

Or. it

Amendment 167

Marco Zanni, André Elissen, Stanislaw Żółtek

**Motion for a resolution
Paragraph 59**

Motion for a resolution

59. Reiterates its long-standing position that any revenue resulting from fines imposed on companies for breaching EU competition law or linked to late payments of national contributions to the EU budget should constitute extra revenue for the EU budget without entailing a corresponding reduction in GNI contributions;

Amendment

deleted

Or. en

Amendment 168

Marco Valli

**Motion for a resolution
Paragraph 59**

Motion for a resolution

Amendment

59. ***Reiterates its long-standing position*** that any revenue resulting from fines imposed on companies for breaching EU competition law or linked to late payments of national contributions to the EU budget ***should constitute extra revenue for the EU budget without entailing*** a corresponding reduction in GNI contributions;

59. ***Points out*** that any revenue resulting from fines imposed on companies for breaching EU competition law or linked to late payments of national contributions to the EU budget ***has hitherto involved*** a corresponding reduction in GNI contributions;

Or. it

Amendment 169
Jean-Paul Denanot

Motion for a resolution
Paragraph 60 a (new)

Motion for a resolution

Amendment

60a. Points out that combating tax evasion and tax avoidance represents a budgetary cost of EUR 1000 billion per year; maintains that there is a need to recoup uncollected tax revenue by means of a coordinated policy to combat tax evasion and avoidance via a framework based on transparency, cooperation and coordination;

Or. fr

Amendment 170
Marco Valli

Motion for a resolution
Paragraph 61

Motion for a resolution

Amendment

61. Underlines the potential for the EU budget of fees required for the implementation of European schemes, such as the European Travel Information and Authorisation System (ETIAS) for third-country nationals; considers that in certain cases such revenue could be earmarked for

61. Underlines the potential for the EU budget of fees required for the implementation of European schemes, such as the European Travel Information and Authorisation System (ETIAS) for third-country nationals; ***points out that this revenue should not, however, replace***

the same policy or purpose; considers that for the post-2020 generation of EU programmes and policies, this type of prospective income should be considered more systematically, with the aim of providing the EU budget with an additional source of revenue;

local revenue and should be a reasonably low figure in order to prevent adverse effects on tourism, and at least 50% of the revenue should remain with the entry states, in order to reward the more attractive ones; considers that in certain cases such revenue could be earmarked for the same policy or purpose; considers that for the post-2020 generation of EU programmes and policies, this type of prospective income should be considered more systematically, with the aim of providing the EU budget with an additional source of revenue;

Or. it

Amendment 171

Daniele Viotti, Eider Gardiazabal Rubial, Jens Geier, Isabelle Thomas
on behalf of the S&D Group

Motion for a resolution **Paragraph 61 a (new)**

Motion for a resolution

Amendment

61 a. Highlights that in 2016, assigned revenues to EU decentralised agencies such as fees and charges from industries and contributions from national budgets amounted to approximately EUR 1 billion, thereby providing a significant contribution to the Union budget; points to the ongoing study commissioned by the European Parliament Budgetary Committee on exploring ways to extend the scope of fee-financing; underlines that some agencies such as ACER, EBA, EIOPA, and ERA provide services to industries, but do not have the possibility to charge fees yet; asks the Commission to propose a consistent approach as regards fee-financing of agencies in the next MFF

Or. en