



EUROPEAN PARLIAMENT

2014 - 2019

Committee on Economic and Monetary Affairs

2014/2144(INI)

19.12.2014

AMENDMENTS

1 - 299

Draft report
Eva Kaili
(PE541.536v01-00)

on the Annual Tax Report
(2014/2144(INI))

AM_Com_NonLegReport

Amendment 1
Anneliese Dodds

Motion for a resolution
Citation 1

Motion for a resolution

– having regard to Article 3 of the Treaty on European Union (TEU) **and** Articles 26, 110-115 and 120 of the Treaty on the Functioning of the European Union (TFEU),

Amendment

– having regard to Article 3 of the Treaty on European Union (TEU); **to** Articles 26, 110-115 and 120 of the Treaty on the Functioning of the European Union (TFEU); **and to Article 208 of the Lisbon Treaty**,

Or. en

Amendment 2
Tom Vandenkendelaere

Motion for a resolution
Citation 26 a (new)

Motion for a resolution

Amendment

- having regard to the Communiqué issued following the G20 meeting of Heads of State and Government in Brisbane on 15-16 November 2014,

Or. nl

Amendment 3
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Citation 38 a (new)

Motion for a resolution

Amendment

- having regard to its resolution on 5 February 2014 on A 2030 framework for

climate and energy policies,

Or. en

Amendment 4
Sampo Terho, Sander Loones

Motion for a resolution
Citation 39 a (new)

Motion for a resolution

Amendment

**- having regard to the Statement by the
Commissioner for Competition Margrethe
Vestager on tax state aid investigations of
6 November 2014,**

Or. en

Amendment 5
Anneliese Dodds

Motion for a resolution
Citation 40 a (new)

Motion for a resolution

Amendment

**- having regard to the Commission
communication of 26 November 2014 on
'An Investment Plan for Europe'
(COM(2014)903),**

Or. en

Amendment 6
Theodor Dumitru Stolojan

Motion for a resolution
Citation 40 a (new)

Motion for a resolution

Amendment

**- having regard to the Accounting
Standards on taxation, namely IAS 12,**

Or. en

Amendment 7

Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution

Recital A

Motion for a resolution

A. whereas **an** estimated EUR 1 trillion of potential tax revenue **is** lost every year in the EU due to tax fraud and tax avoidance²¹; whereas this loss is a major risk to the efficiency and fairness of the EU tax systems, and facilitates socially detrimental profiteering which leads to growing inequality among EU citizens;

²¹

http://ec.europa.eu/taxation_customs/taxation/tax_fraud_evasion/a_huge_problem/index_fr.htm

Amendment

A. whereas, **in addition to the** estimated EUR 1 trillion of potential tax revenue lost every year in the EU due to tax fraud and tax avoidance, **the resulting constraints on public investment and the decline in welfare protection levels are merely exacerbating the economic and social crisis in Europe**; whereas this loss is a major risk to the efficiency and fairness of the EU tax systems, and facilitates socially detrimental profiteering which leads to growing inequality among EU citizens;

Or. el

Amendment 8

Sander Loones, Bernd Lucke, Sampo Terho

Motion for a resolution

Recital A

Motion for a resolution

A. whereas an estimated EUR 1 trillion of potential tax revenue is lost every year in the EU due to tax fraud and tax avoidance²¹ ; whereas this loss is a major risk to the efficiency and fairness of the EU tax systems, ***and facilitates socially detrimental profiteering which leads to growing inequality among EU citizens;***

21

http://ec.europa.eu/taxation_customs/taxation/tax_fraud_evasion/a_huge_problem/index_en.htm

Amendment

A. whereas an estimated EUR 1 trillion of potential tax revenue is lost every year in the EU due to tax fraud and tax avoidance²¹ ; whereas this loss is a major risk to the efficiency and fairness of the EU tax systems, ***as it raises the tax burden on all bona fide citizens and companies;***

21

http://ec.europa.eu/taxation_customs/taxation/tax_fraud_evasion/a_huge_problem/index_en.htm

Or. en

Amendment 9

Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution

Recital A a (new)

Motion for a resolution

Amendment

Aa. whereas lopsided austerity and drastic budgetary discipline combined with the major losses stemming from tax fraud and tax avoidance are putting even greater strain on the budgets of the Member States and harming the interests of taxpayers and workers in the Union;

Or. el

Amendment 10

Anneliese Dodds

Motion for a resolution

Recital A a (new)

Motion for a resolution

Amendment

Aa. whereas the loss of such tax revenue means that there is less public money available for investment, which in turn means that less additional private investment can be stimulated, at a time when the Commission's stated focus is on jobs, growth and investment;

Or. en

Amendment 11
Anneliese Dodds

Motion for a resolution
Recital A b (new)

Motion for a resolution

Amendment

Ab. whereas recent scandals have demonstrated that certain companies, and certain Member States, have colluded to establish minimal tax rates that are fundamentally anti-competitive and run counter to the principles of the Single Market;

Or. en

Amendment 12
Sampo Terho, Sander Loones

Motion for a resolution
Recital B a (new)

Motion for a resolution

Amendment

Ba. whereas the publication of the so-called "LuxLeaks" documents by the International Consortium of Investigative Journalists calls for a thorough and independent investigation of Member

States' tax rulings practices and their compliance with EU state aid control rules;

Or. en

Amendment 13

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Recital C

Motion for a resolution

C. whereas although it has been widely recognised that a ***well-balanced, growth-oriented*** tax system is crucial for generating sustainable ***growth***, sufficient concrete action has not yet been undertaken;

Amendment

C. whereas although it has been widely recognised that a ***progressive*** tax system is crucial for generating sustainable ***economic development***, sufficient concrete action has not yet been undertaken;

Or. en

Amendment 14

Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution

Recital C a (new)

Motion for a resolution

Amendment

Ca. whereas, at a time when the peoples of Europe are bearing the brunt of austerity programmes and neoliberal structural reforms which entail cuts in wages, pensions and welfare benefits, the fact that secret tax agreements, tax avoidance on a global scale and the transfer of profits to tax havens are perfectly legal raises a major issue of social justice;

Or. el

Amendment 15
Jonás Fernández

Motion for a resolution
Recital C a (new)

Motion for a resolution

Amendment

Ca. whereas tax competition is not acceptable in the single market, since it distorts competition on the market and the efficient allocation of resources;

Or. es

Amendment 16
Bernard Monot

Motion for a resolution
Recital D

Motion for a resolution

Amendment

D. whereas many businesses, in particular multinationals, commonly structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments;

D. whereas many businesses, in particular multinationals, commonly structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments ***with the connivance of the authorities and governments of the states concerned;***

Or. fr

Amendment 17
Anneliese Dodds

Motion for a resolution
Recital D

Motion for a resolution

D. whereas many businesses, in particular multinationals, commonly structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments;

Amendment

D. whereas many businesses, in particular multinationals, commonly structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments, ***a practice highlighted by recent revelations, public reaction to which has demonstrated that citizens across the Union are looking to their political leaders to take action to end such practices;***

Or. en

Amendment 18

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Recital D

Motion for a resolution

D. whereas many businesses, in particular multinationals, commonly structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments;

Amendment

D. whereas many businesses, in particular multinationals, commonly structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments; ***whereas many Member States have actively encouraged this type of aggressive tax planning;***

Or. en

Amendment 19

Eva Kaili

Motion for a resolution

Recital D

Motion for a resolution

D. whereas many businesses, in particular multinationals, commonly structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments;

Amendment

D. whereas many businesses, in particular multinationals, commonly structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments ***or negotiate directly with tax authorities to obtain preferential treatments and lower their tax rates;***

Or. en

Amendment 20
Peter Simon

Motion for a resolution
Recital D

Motion for a resolution

D. whereas many businesses, in particular multinationals, commonly structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments;

Amendment

D. whereas many businesses, in particular multinationals, commonly structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments; ***whereas these and other dubious practices, such as tax avoidance and aggressive tax planning, must be made illegal in the future and those who employ them must be punished appropriately;***

Or. de

Amendment 21
Paul Tang

Motion for a resolution
Recital D

Motion for a resolution

D. whereas many businesses, in particular multinationals, commonly structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments;

Amendment

D. whereas many businesses, in particular multinationals, commonly structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments;
whereas SME's, that are not in the position to seek these circumstances, and individual tax payers, are strongly disadvantaged by these practices;

Or. en

Amendment 22

Cora van Nieuwenhuizen

Motion for a resolution

Recital D

Motion for a resolution

D. whereas many businesses, in particular multinationals, ***commonly*** structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments;

Amendment

D. whereas many businesses, in particular multinationals, structure their global tax position in a way that allows profit shifting towards lower tax jurisdictions or seek to secure preferential treatment to reduce their tax payments;

Or. en

Amendment 23

Jonás Fernández

Motion for a resolution

Recital D a (new)

Motion for a resolution

Amendment

Da. whereas some Member States have acted in a way that is unfair and lacking in transparency when granting tax

exemptions to particular multinational companies;

Or. es

Amendment 24
Sampo Terho

Motion for a resolution
Recital D a (new)

Motion for a resolution

Amendment

Da. whereas individuals and corporate bodies have the right within the law to minimise their tax payments, keeping in mind the principle that taxes should be paid in line with the relevant legislation to the tax authority which has jurisdiction for the location of the taxable economic activity;

Or. en

Amendment 25
Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution
Recital E

Motion for a resolution

Amendment

E. whereas the reduction of administrative burdens on businesses, particularly for SMEs and microenterprises, *and the elimination of tax obstacles in cross-border activities have* the potential to boost growth;

E. whereas the reduction of administrative burdens on businesses, particularly for SMEs and microenterprises, *has* the potential to boost growth;

Or. el

Amendment 26
Eva Kaili

Motion for a resolution
Recital E a (new)

Motion for a resolution

Amendment

Ea. whereas a tax policy that promotes inclusiveness, transparency and fairness and encourages good governance is an effective tool to promote sustainable growth, social justice and the reduction of economic inequality;

Or. en

Amendment 27
Georgios Kyrtos

Motion for a resolution
Recital E a (new)

Motion for a resolution

Amendement

Ea. whereas the aim of the Commission's REFIT (Regulatory Fitness and Performance) programme is to simplify EU legislation and reduce the number of rules, and thus also the cost of regulation, thereby creating a clear, simpler and more stable legislative framework for SMEs;

Or. el

Amendment 28
Marco Valli, Marco Zanni

Motion for a resolution
Recital F

Motion for a resolution

Amendment

F. whereas the European Semester plays

deleted

an essential role in coordinating economic and fiscal policies in the Member States (MSs);

Or. it

Amendment 29

Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution

Recital F

Motion for a resolution

F. whereas the European Semester *plays an essential role in coordinating economic and fiscal policies in the Member States (MSs);*

Amendment

F. whereas *by imposing neoliberal structural reforms on Member States (MSs) the European Semester has played an obvious role in institutionalising austerity, lowering wages, domestic demand and tax revenues and bringing about a disastrous increase in unemployment and poverty, the result of which has been a severe drop in living standards;*

Or. el

Amendment 30

Bernd Lucke

Motion for a resolution

Recital F

Motion for a resolution

F. whereas the European Semester *plays* an essential role in coordinating economic and fiscal policies in the Member States (MSs);

Amendment

F. whereas the European Semester *has so far not succeeded in playing* an essential role in coordinating economic and fiscal policies in the Member States (MSs);

Or. en

Amendment 31
Sampo Terho

Motion for a resolution
Recital F

Motion for a resolution

F. whereas the European Semester ***plays an essential role in*** coordinating economic and fiscal policies in the Member States (MSs);

Amendment

F. whereas the European Semester ***is a mechanism for*** coordinating economic and fiscal policies in the Member States (MSs);

Or. en

Amendment 32
Paloma López Bermejo

Motion for a resolution
Recital F a (new)

Motion for a resolution

Amendment

Fa. whereas many MSs have developed, during the last years, many different financial instruments such as "SICAVs" investment funds that are the origin of a big part of the current fall in State income;

Or. en

Amendment 33
Jonás Fernández

Motion for a resolution
Recital F a (new)

Motion for a resolution

Amendment

Fa. whereas the European Union's own resources need to be increased to enable it to meet its objectives, in particular through European taxation;

Amendment 34
Sander Loones, Bernd Lucke

Motion for a resolution
Recital F a (new)

Motion for a resolution

Amendment

Fa. whereas the taxes in the Member States are very high compared to the rest of the world and threaten the international competitiveness of the Member States;

Or. en

Amendment 35
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Recital F a (new)

Motion for a resolution

Amendment

Fa. whereas an EU-wide energy tax linked to the calorific content of fuels and their carbon output would be a powerful incentive to make the transition beyond a fossil-based economy and reduce CO2 pollution; whereas if the revenue from such a tax were invested in public services and welfare services it could effect a significant transfer of wealth towards those citizens who have a higher propensity to consume;

Or. en

Amendment 36
Eva Kaili

Motion for a resolution
Recital F a (new)

Motion for a resolution

Amendment

Fa. whereas nevertheless, the macroeconomic priorities, benchmarks and indicators set out in the European Semester do not effectively contribute to the Europe 2020 strategy's targets and whereas the Commission acknowledges that most of its objectives will not be met;

Or. en

Amendment 37
Theodor Dumitru Stolojan

Motion for a resolution
Recital F a (new)

Motion for a resolution

Amendment

Fa. whereas the German, France and Italian Ministers of Finance sent a letter to the Commissioner Pierre Moscovici asking to draft a legislation to deal with tax avoidance and aggressive planning against the base erosion and profit shifting;

Or. en

Amendment 38
Sander Loones, Bernd Lucke

Motion for a resolution
Recital F b (new)

Motion for a resolution

Amendment

Fb. whereas the current economic and financial crisis has led to a significant rise in public debt in Europe; whereas amongst others the excessive public and private debt in the Member States has triggered the current financial crisis;

Or. en

Amendment 39

Paloma López Bermejo

Motion for a resolution

Recital F c (new)

Motion for a resolution

Amendment

Fc. whereas most tax avoidance and tax offences originate in capital income and capital gains;

Or. en

Amendment 40

Sander Loones, Bernd Lucke

Motion for a resolution

Recital F c (new)

Motion for a resolution

Amendment

Fc. whereas in reaction to the costs of the banking crisis and the lower revenues due to the absence of economic growth in the aftermath of the eurocrisis, most MSs have chosen to raise revenues instead of lowering expenses;

Or. en

Amendment 41
Sander Loones, Bernd Lucke

Motion for a resolution
Recital F d (new)

Motion for a resolution

Amendment

Fd. whereas during the period in question Jean-Claude Juncker was Minister for Finances (from 1989 to 2009), Prime Minister of Luxembourg (from 1995 to 2013), and first permanent President of the Eurogroup (from 2005 to 2013);

Or. en

Amendment 42
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 1

Motion for a resolution

Amendment

1. Welcomes the agreement on the Automatic Exchange of Information and the prospects for a swift implementation thereof; calls for tax agreements to be concluded also with third countries before 31 December 2014;

1. Welcomes the agreement on the Automatic Exchange of Information and the prospects for a swift implementation thereof; calls for tax agreements to be concluded also with third countries before 31 December 2014 ***and stresses that the exchange of information should not include information that can distort competition;***

Or. en

Amendment 43
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 1

Motion for a resolution

1. Welcomes the agreement on the Automatic Exchange of Information and the prospects for a swift implementation thereof; calls for tax agreements to be concluded also with third countries before 31 December **2014**;

Amendment

1. Welcomes the agreement on the Automatic Exchange of Information and the prospects for a swift implementation thereof; calls for tax agreements to be concluded also with third countries before 31 December **2015**;

Or. en

Amendment 44

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 1

Motion for a resolution

1. Welcomes the agreement on the Automatic Exchange of Information and the prospects for a swift implementation thereof; calls *for tax agreements to be concluded also* with third countries before 31 December 2014;

Amendment

1. Welcomes the agreement on the Automatic Exchange of Information and the prospects for a swift implementation thereof; calls *on Luxembourg and Austria to fully end banking secrecy as of January 2015; calls for tax agreements currently negotiated* with third countries *to be concluded* before 31 December 2014 *and to open negotiations with other third countries, such as Singapore*;

Or. en

Amendment 45

Eva Kaili

Motion for a resolution

Paragraph 1

Motion for a resolution

1. Welcomes the agreement on the Automatic Exchange of Information and

Amendment

1. Welcomes the agreement on the Automatic Exchange of Information and

the prospects for a swift implementation thereof; calls for tax agreements to be concluded also with third countries before 31 December 2014;

the prospects for a swift implementation thereof; calls for tax agreements to be concluded also with third countries before 31 December 2014; ***when implementing the new global standard, calls for pilot projects to exchange tax information automatically with developing countries for a transition period;***

Or. en

Amendment 46

Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution

Paragraph 1 a (new)

Motion for a resolution

Amendement

1a. Stresses that, if the phenomenon of tax fraud and tax avoidance is to be combated effectively at source, it is vital that the mandatory automatic exchange of information should be extended to cover areas other than VAT, excise and customs duties paid over to every MS and the mandatory welfare contributions paid over to every state social security scheme;

Or. el

Amendment 47

Bernd Lucke

Motion for a resolution

Paragraph 1 a (new)

Motion for a resolution

Amendment

1a. Notes that taxes finance the provision of public services such as e. g. infrastructure, public administration, education, health system, internal and external security; emphasizes that tax

burdens and the supply of public services are tightly connected; reaffirms the sovereign right of each member state to establish its own policies in terms of taxation and in terms of provision of public services;

Or. en

Amendment 48
Eva Kaili

Motion for a resolution
Paragraph 1 a (new)

Motion for a resolution

Amendment

1a. Stresses that coordinated action in the EU level, also in the context of the Code of Conduct on Business Taxation, is necessary to pursue the application of standards of transparency in relation to third countries; calls on the Commission and the Member States to incorporate these standards in future trade agreements;

Or. en

Amendment 49
Bernd Lucke

Motion for a resolution
Paragraph 1 b (new)

Motion for a resolution

Amendment

1b. Insists on the general principle that taxes must be paid where public services are consumed; strongly condemns aggressive tax policies inducing taxpayers to shift their tax base out of countries in which they consume public services or benefit from a labour force which does so;

Amendment 50
Bernd Lucke

Motion for a resolution
Paragraph 1 c (new)

Motion for a resolution

Amendment

1c. Rejects tax harmonisation which would be detrimental to the European economy as a whole and an infringement of states' rights; strongly supports the competition between member states and other jurisdictions in terms of taxation on the one hand and the supply of public services on the other hand;

Or. en

Amendment 51
Peter Simon

Motion for a resolution
Paragraph 2

Motion for a resolution

Amendment

2. Underlines the fact that the fight against tax fraud, tax evasion, tax avoidance, aggressive tax planning and tax havens, and an improved framework for the correct functioning of the Single Market via effective tax policy legislation, can be achieved better with a common approach;

2. Underlines the fact that the fight against tax fraud, tax evasion, tax avoidance, aggressive tax planning and tax havens, and an improved framework for the correct functioning of the Single Market via effective tax policy legislation, can be achieved better with a common approach; ***emphasises that a common approach of this kind must be taken at global, and not just at European, level;***

Or. de

Amendment 52

Tibor Szanyi

Motion for a resolution

Paragraph 2

Motion for a resolution

2. Underlines the fact that the fight against tax fraud, tax evasion, tax avoidance, aggressive tax planning and tax havens, and an improved framework for the correct functioning of the Single Market via effective tax policy legislation, can be achieved better with a common approach;

Amendment

2. Underlines the fact that the fight against tax fraud, tax evasion, tax avoidance, aggressive tax planning, ***overtaxing*** and tax havens, and an improved framework for the correct functioning of the Single Market via effective tax policy legislation, can be achieved better with a common approach;

Or. en

Amendment 53

Marco Valli, Marco Zanni

Motion for a resolution

Paragraph 2

Motion for a resolution

2. ***Underlines*** the fact that the ***fight against*** tax fraud, tax evasion, tax avoidance, aggressive tax planning and tax havens, ***and an improved framework*** for the ***correct functioning of the Single Market via effective tax policy legislation, can be achieved better with a common approach;***

Amendment

2. ***Deplores*** the fact that the ***EU has proved to be a fertile ground for*** tax fraud, tax evasion, tax avoidance, aggressive tax planning and tax havens, ***as recently evidenced by the Luxleaks scandal. Calls for the adoption of a single legislative framework at European level to effectively prevent such practices, with a view to ending this drain on resources that could otherwise be used to stimulate economic growth;***

Or. it

Amendment 54

Frank Engel

Motion for a resolution
Paragraph 2 a (new)

Motion for a resolution

Amendment

2a. Draws attention to the need to keep tax competition between MSs fair and transparent, and thus conducive to growth and employment, whilst ensuring that the European banking sector can remain competitive in global terms, in order to prevent tax flight away from the EU;

Or. fr

Amendment 55
Bernard Monot

Motion for a resolution
Paragraph 2 a (new)

Motion for a resolution

Amendment

2a. Stresses, however, that logic demands that the task of implementing reforms of this kind should not be conferred on a Commission whose President advocated and employed, in the recent past and on a large scale, practices entirely at odds with these objectives;

Or. fr

Amendment 56
Jonás Fernández

Motion for a resolution
Paragraph 2 a (new)

Motion for a resolution

Amendment

2a. Condemns the secret agreements on tax exemptions signed between certain

Member States and some multinationals with the aim of attracting companies, to the detriment of both other Member States' tax systems and the proper functioning of free competition, the efficient allocation of resources and the internal market;

Or. es

Amendment 57
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 2 a (new)

Motion for a resolution

Amendment

2a. Stresses the necessity to define the following terms: tax fraud, tax evasion, tax avoidance, aggressive tax planning, tax haven and tax gap;

Or. en

Amendment 58
Eva Kaili

Motion for a resolution
Paragraph 2 a (new)

Motion for a resolution

Amendment

2a. Stresses that cross-border investments, and in particular private investments, are imperative for the EU economy; highlights that "business friendly" and "investment friendly" tax initiatives are imperative to deliver a sustainable tax system which contributes to growth; underlines that new forms of efficient and effective cooperation between the public and the private sectors, inter alia in the fields of research and innovation,

information and communication technologies, transport and renewable sources of energy are required;

Or. en

Amendment 59
Sander Loones, Bernd Lucke

Motion for a resolution
Paragraph 2 a (new)

Motion for a resolution

Amendment

2a. Notes that tax policies must aim at fostering European competitiveness and lowering costs for European businesses, particularly Small and Medium-sized Enterprises;

Or. en

Amendment 60
Marco Valli, Marco Zanni

Motion for a resolution
Paragraph 2 a (new)

Motion for a resolution

Amendment

2a. Regrets, too, the fact that the European Commission is actually headed by the prime mover behind the planning and implementation of aggressive tax agreements that turned Luxembourg into one of Europe's principal tax havens;

Or. it

Amendment 61
Sander Loones, Bernd Lucke

Motion for a resolution
Paragraph 2 b (new)

Motion for a resolution

Amendment

2b. Underlines that a low tax level is essential not only for the social welfare of families and households but also for competitiveness and new jobs; stresses the need for controlled and efficient public spending and stable public finances;

Or. en

Amendment 62

Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution
Paragraph 3

Motion for a resolution

Amendment

3. Highlights that increased tax policy harmonisation would ensure that Member States' tax policies ***support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and inclusive growth;***

3. Highlights that increased tax policy, ***tax rate and legislative*** harmonisation would ensure that Member States' tax policies ***continue to punish tax avoidance and tax fraud and guarantee tax justice;***

Or. el

Amendment 63

Sampo Terho, Sander Loones

Motion for a resolution
Paragraph 3

Motion for a resolution

Amendment

3. ***Highlights that increased tax policy harmonisation*** would ensure that Member States' tax policies support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and

3. ***Observes that taxation policy still remains a national competence and that the different tax systems of the Member States have to be respected; notes that the transfer of competences in the area of***

inclusive growth;

taxation from the national to the Union level requires a change in the Treaty; welcomes, however, effective cooperation of tax arrangements at the European level; highlights that effective tax policy cooperation would ensure that Member States' tax policies support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and inclusive growth;

Or. en

Amendment 64

Marco Valli, Marco Zanni

Motion for a resolution

Paragraph 3

Motion for a resolution

3. Highlights that *increased tax policy harmonisation* would ensure that Member States' tax policies support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and inclusive growth;

Amendment

3. Highlights that *a radical reform of Member States' taxation systems designed to shift the fiscal burden away from economic activities that sustain the real economy and employment towards unproductive activities with no added value for society* would ensure that Member States' tax policies support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and inclusive growth;

Or. it

Amendment 65

Peter Simon

Motion for a resolution

Paragraph 3

Motion for a resolution

3. Highlights that increased tax policy

Amendment

3. Highlights that increased tax policy

harmonisation would ensure that Member States' tax policies support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and inclusive growth;

harmonisation would ensure that Member States' tax policies support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and inclusive growth; ***emphasises, in particular at a time when state indebtedness is high and there is a glaring need for investment in the European Union, that effective taxation provides MSs with a basic level of revenue;***

Or. de

Amendment 66
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 3

Motion for a resolution

3. Highlights that increased tax policy harmonisation would ensure that Member States' tax policies support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and inclusive growth;

Amendment

3. Highlights that increased tax policy harmonisation would ensure that Member States' tax policies support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and inclusive growth, ***without prejudice that tax policy is a national competence;***

Or. en

Amendment 67
Dariusz Rosati

Motion for a resolution
Paragraph 3

Motion for a resolution

3. Highlights that ***increased*** tax policy ***harmonisation*** would ensure that Member States' tax policies support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and

Amendment

3. Highlights that ***enhanced*** tax policy ***cooperation*** would ensure that Member States' tax policies support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and

inclusive growth;

inclusive growth;

Or. en

Amendment 68
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 3

Motion for a resolution

3. Highlights that increased tax policy harmonisation would ensure that Member States' tax policies support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and inclusive growth;

Amendment

3. Highlights that increased tax policy ***coordination and*** harmonisation would ensure that Member States' tax policies support wider EU policy objectives as set out in the Europe 2020 strategy for smart, sustainable and inclusive growth;

Or. en

Amendment 69
Esther de Lange

Motion for a resolution
Paragraph 3 – point 1 (new)

Motion for a resolution

Amendment

(1) Notes that the distinction between tax fraud, tax evasion and tax avoidance must always be borne in mind in order to keep the terms of the debate clear;

Or. nl

Amendment 70
Esther de Lange

Motion for a resolution
Paragraph 3 – point 2 (new)

Motion for a resolution

Amendment

(2) Stresses that regulation must never lead to double taxation or double tax exemption;

Or. nl

Amendment 71
Esther de Lange

Motion for a resolution
Paragraph 3 – point 3 (new)

Motion for a resolution

Amendment

(3) Stresses that tax concessions aimed at stimulating innovation in SMEs are of major importance;

Or. nl

Amendment 72
Marco Valli, Marco Zanni

Motion for a resolution
Paragraph 3 – subparagraph 1 (new)

Motion for a resolution

Amendment

Deplores the fact that the EU's new economic governance, by forcing fiscal policy into rigid and unrealistic budgetary constraints and requiring Member States to increase taxes, has undermined final growth targets and led the Union to the brink of a third recession;

Or. it

Amendment 73

Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution

Paragraph 3 a (new)

Motion for a resolution

Amendment

3a. Stresses that the European Parliament does not have the legal means to punish tax fraud and tax avoidance, but criticises its failure to use effectively the powers it does have by calling for the setting-up of a committee of inquiry into tax ruling practices with a remit to carry out an in-depth study, make the facts public and draw up specific conclusions which pave the way for the implementation of targeted measures;

Or. el

Amendment 74

Jonás Fernández

Motion for a resolution

Paragraph 3 a (new)

Motion for a resolution

Amendment

3a. Takes the view that the financial transaction tax must be a genuine supranational tax, and a new own resource for the European Union;

Or. es

Amendment 75

Alain Cadec

Motion for a resolution

Paragraph 3 a (new)

Motion for a resolution

Amendment

3a. Calls on the Commission to implement a tax convergence mechanism with a view to putting a stop to unfair tax competition; emphasises that the introduction of a tax snake could be a first step towards achieving that aim;

Or. fr

Amendment 76

Eva Kaili

Motion for a resolution

Paragraph 3 a (new)

Motion for a resolution

Amendment

3a. Recommends that the Commission as well as individual Member States, when formulating or amending tax policy, inter alia in the framework of the European Semester, engage in a serious dialogue with businesses, social and civil stakeholders in order to ensure that tax policy legislation reflects economic reality and promotes voluntary tax compliance;

Or. en

Amendment 77

Sylvie Goulard

Motion for a resolution

Paragraph 3 a (new)

Motion for a resolution

Amendment

3a. Underlines the need to simplify the taxation systems enabling the costs for public administrations, citizens and companies to be reduced, as well as to

prevent tax evasion, tax avoidance or simply mistakes;

Or. en

Amendment 78
Esther de Lange

Motion for a resolution
Paragraph 3 a (new)

Motion for a resolution

Amendment

3a. Notes that taxes, apart from those liable to distort the level playing field in the internal market, are a national responsibility and that European lawmaking in this area must at all times respect the principle of subsidiarity;

Or. nl

Amendment 79
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 4

Motion for a resolution

Amendment

4. Calls on the Commission to develop concrete proposals on how to tackle tax obstacles that hinder the cross-border activity of individuals and businesses in the Single Market, and to further develop tools that increase transparency on taxation rules and regulations that are in force both in the EU and in the MSs;

4. Calls on the Commission to develop concrete proposals on how to tackle tax obstacles that hinder the cross-border activity of individuals and businesses in the Single Market, and to further develop tools that increase transparency on taxation rules and regulations that are in force both in the EU and in the MSs; *stresses that since MNOs operate internationally, recommendations on a global scale, like the OECD recommendations, should be the starting point; underlines that the EU should not act solely if this influences the competitive position of European*

companies in a negative way;

Or. en

Amendment 80

Marco Valli, Marco Zanni

Motion for a resolution

Paragraph 4

Motion for a resolution

4. Calls on the Commission to develop concrete proposals *on how to tackle tax obstacles that hinder the cross-border activity of individuals and businesses in the Single Market, and to further develop tools that* increase transparency *on* taxation rules *and regulations* that are in force both in the EU and in the MSs;

Amendment

4. Calls on the Commission to develop concrete proposals *for the introduction of new instruments* that increase transparency *and encourage simplification of* taxation rules that are in force both in the EU and in the MSs *for the benefit of European citizens and SMEs;*

Or. it

Amendment 81

Tibor Szanyi

Motion for a resolution

Paragraph 4

Motion for a resolution

4. Calls on the Commission to develop concrete proposals on how to tackle tax obstacles that hinder the cross-border activity of individuals and businesses in the Single Market, and to further develop tools that increase transparency on taxation rules and regulations that are in force both in the EU and in the MSs;

Amendment

4. Calls on the Commission to develop concrete proposals on how to tackle tax obstacles *and overtaxing* that hinder the cross-border activity of individuals and businesses in the Single Market, and to further develop tools that increase transparency on taxation rules and regulations that are in force both in the EU and in the MSs;

Or. en

Amendment 82
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 4 a (new)

Motion for a resolution

Amendment

4a. Condemns unfettered tax competition and the massive damage it causes to the internal market;

Or. en

Amendment 83
Eva Kaili

Motion for a resolution
Paragraph 4 a (new)

Motion for a resolution

Amendment

4a. Notes that the EU VAT system provides for a significant part of EU public revenues - 21% in 2009¹; highlights that the current VAT collection model has remained unchanged since its introduction, leading to high levels of both unnecessary compliance costs and tax avoidance; stresses that as the model is outdated, its continued use leads to substantial and unnecessary losses;

¹ ***European Commission (2011), Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee on the future of VAT towards a Simpler, More Robust and Efficient VAT System Tailored to the Single Market, COM (2011) 851 final;***

Or. en

Amendment 84
Sander Loones, Bernd Lucke

Motion for a resolution
Paragraph 4 a (new)

Motion for a resolution

Amendment

4a. Notes that eliminating tax obstacles can play an important role in increasing citizens' ability and confidence to work and – together with enterprises – invest in the EU;

Or. en

Amendment 85
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 5

Motion for a resolution

Amendment

5. Is extremely concerned that EUR 177 billion²² in VAT revenues was lost due to non-compliance or non-collection in 2012;

5. Is extremely concerned that EUR 177 billion²² in VAT revenues was lost due to non-compliance or non-collection in 2012;
is also concerned that the complexity of VAT rules across the Union can create an undue burden for SMEs;

22

http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/vat_gap2012.pdf

22

http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/vat_gap2012.pdf

Or. en

Amendment 86
Paloma López Bermejo

Motion for a resolution
Paragraph 5 a (new)

Motion for a resolution

Amendment

5a. Calls to MSs to support the publicity of the beneficial ownership registers that can be developed in the coming years, specially concerning the central European beneficial ownership register, following the proposal of the European Parliament on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing and the recommendations of the Financial Action Task Force;

Or. en

Amendment 87
Paloma López Bermejo

Motion for a resolution
Paragraph 6

Motion for a resolution

Amendment

6. Calls on the Commission to put forward concrete proposals to tackle the VAT gap, taking into account the recent proposals as adopted by the Council, and to evaluate proposals on a definite VAT system by Spring 2015;

6. Express its concerns on the lack of action against aggressive tax planning in capital income and gains where most of tax offences and avoidance occurs;

Or. en

Amendment 88
Marco Valli, Marco Zanni

Motion for a resolution
Paragraph 6

Motion for a resolution

6. Calls on the Commission to put forward concrete proposals to tackle the VAT gap, ***taking into account the recent proposals as adopted by the Council, and to evaluate proposals on a definite VAT system by Spring 2015;***

Amendment

6. Calls on the Commission to put forward concrete proposals to tackle the VAT gap, ***between the EU Member States and calls on the Commission to present a specific proposal for reduction of consumer taxes in a bid to boost the real economy;***

Or. it

Amendment 89

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 6

Motion for a resolution

6. Calls on the Commission to put forward concrete proposals to tackle the VAT gap, taking into account the recent proposals as adopted by the Council, and to evaluate proposals on a definite VAT system by Spring 2015;

Amendment

6. Calls on the Commission to put forward concrete proposals to tackle the VAT gap, taking into account the recent proposals as adopted by the Council, and to evaluate proposals on a definite VAT system by Spring 2015, ***including an exemption for all businesses with a turnover of less than €100,000;***

Or. en

Amendment 90

Dariusz Rosati

Motion for a resolution

Paragraph 6

Motion for a resolution

6. Calls on the Commission to put forward concrete proposals to tackle the VAT gap, taking into account the recent proposals as adopted by the Council, ***and to evaluate***

Amendment

6. Calls on the Commission to put forward concrete proposals to tackle the VAT gap ***in order to fight tax fraud and tax evasion,*** taking into account the recent

proposals on a definite VAT system by Spring 2015;

proposals as adopted by the Council;

Or. en

Amendment 91
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 6

Motion for a resolution

6. Calls on the Commission to put forward concrete proposals to tackle the VAT gap, taking into account the recent proposals as adopted by the Council, and to evaluate proposals on a definite VAT system *by Spring 2015;*

Amendment

6. Calls on the Commission to put forward concrete proposals to tackle the VAT gap, taking into account the recent proposals as adopted by the Council, and to evaluate proposals on a definite VAT system;

Or. en

Amendment 92
Olle Ludvigsson, Jytte Guteland

Motion for a resolution
Paragraph 6 a (new)

Motion for a resolution

Amendment

6a. Calls on the Commission, as a key element in building the Digital Single Market, to present a proposal aimed at allowing Member States to apply reduced VAT rates to books - and possibly also other media products - provided in a digital format; notes that the current situation, where reduced rates can only be applied to books if they are provided on physical means of support, is not in line with the principle of subjecting similar goods and services to the same VAT rates;

Or. en

Amendment 93
Eva Kaili

Motion for a resolution
Paragraph 6 a (new)

Motion for a resolution

Amendment

6a. Calls on the Commission to come forward with a proposal to simplify legislation on VAT return obligations in order to reduce administrative burdens for EU businesses and to facilitate cross-border trade;

Or. en

Amendment 94
Neena Gill

Motion for a resolution
Paragraph 6 a (new)

Motion for a resolution

Amendment

6a. Invites the EC to come up with a clear legislative framework to ensure equality between e-products and their physical alternatives;

Or. en

Amendment 95
Sander Loones

Motion for a resolution
Paragraph 7

Motion for a resolution

Amendment

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced

deleted

cooperation on the FTT and the progress of its implementation; calls on participating MSs to reach an agreement including derivative transactions by the end of 2014;

Or. en

Amendment 96
Marco Valli, Marco Zanni

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; calls on participating MSs to reach an agreement including derivative transactions by the end of 2014;

Amendment

7. Deplores the fact that the eleven Member States applying the enhanced cooperation procedure have fallen short of their commitment of May 2014, having failed to conclude their negotiations concerning the financial transaction tax; calls on participating MSs accordingly to reach as soon as possible an agreement including derivative transactions and the residence principle by the first quarter of 2015;

Or. it

Amendment 97
Jonás Fernández

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; calls on participating MSs to reach an agreement ***including derivative transactions*** by the end of 2014;

Amendment

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; calls on participating MSs to reach an agreement by the end of 2014 ***including derivative transactions***,

corporate debt and bonds not issued by the Member States or institutions of the Union or its agencies or agents, including among others the European Central Bank, the European Stability Mechanism, the European Investment Bank, the European Investment Fund, the European Fund for Strategic Investments and by the European Monetary Fund, the International Bank for Reconstruction and Development, the Bank for International Settlements, the European Bank for Reconstruction and Development, the Council of Europe Development Bank, and any other international organisation to which one or more Member States belong;

Or. es

Amendment 98
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; ***calls on participating MSs to reach an agreement including derivative transactions by the end of 2014;***

Amendment

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; ***supports the idea that the financial sector should make a fair contribution to public finances, but does not support the implementation of the FTT, without prejudice that tax policy is a national competence;***

Or. en

Amendment 99
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 7

Motion for a resolution

7. **Takes note** of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; calls on participating MSs to reach an agreement including derivative transactions by the end of 2014;

Amendment

7. **Regrets the lack of ambition** of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; calls on participating MSs to reach an agreement **on the FTT with a broad base**, including derivative transactions by the end of 2014; **calls on other MS to consider joining the FTT**;

Or. en

Amendment 100
Eva Kaili

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and **the progress of its** implementation; calls on participating MSs to reach an agreement including **derivative** transactions by the end of 2014;

Amendment

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and **its progressive** implementation; calls on participating MSs to reach an agreement including transactions **of derivatives** by the end of 2014; **underlines that European Parliament's position should be used as a key point of reference in this regard**;

Or. en

Amendment 101
Sylvie Goulard

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; ***calls on participating MSs to reach an agreement including derivative transactions by the end of 2014;***

Amendment

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; ***recalls that the financial sector should make a fair contribution to public finances and therefore the FTT must be designed in a way that combines a wide scope, a small tax rate and simplicity;***

Or. en

Amendment 102
Sampo Terho

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and ***the progress of its implementation;*** calls on participating MSs to reach an agreement including derivative transactions by the end of 2014;

Amendment

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and ***that the debate has not provided any workable solution;*** calls on participating MSs to reach an agreement including derivative transactions by the end of 2014; ***emphasises that the possible agreement on closer coordination on FTT has to respect Articles 327 and 332 of TFEU;***

Or. en

Amendment 103
Ramon Tremosa i Balcells

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; calls on participating MSs to reach an agreement including derivative transactions by the end of 2014;

Amendment

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; calls on participating MSs to reach an agreement including derivative transactions by the end of 2014; ***Believes that the FTT revenues should go directly or indirectly to the European budget;***

Or. en

Amendment 104
Burkhard Balz

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; ***calls on*** participating MSs to reach an agreement ***including derivative transactions by the end of 2014;***

Amendment

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; ***encourages*** participating MSs ***in their announcement*** to reach an agreement ***on a progressive implementation, with due consideration of the economic impact;***

Or. en

Amendment 105
Udo Bullmann

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced

Amendment

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced

cooperation on the FTT and the progress of its implementation; calls on participating MSs to reach an agreement ***including*** derivative transactions by the end of 2014;

cooperation on the FTT and the progress of its implementation; calls on participating MSs to reach an agreement ***providing for the comprehensive taxation of*** derivative transactions by the end of 2014;

Or. de

Amendment 106
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; calls on participating MSs to reach an agreement including derivative transactions ***by the end of 2014***;

Amendment

7. Takes note of the joint statement of 6 May 2014 by 10 MSs on enhanced cooperation on the FTT and the progress of its implementation; calls on participating MSs to reach an agreement including derivative transactions, ***without due delay***;

Or. en

Amendment 107
Frank Engel

Motion for a resolution
Paragraph 7 a (new)

Motion for a resolution

Amendment

7a. Calls on the MSs to consider pooling the proceeds from a financial transaction tax and using them as an own resource under the EU budget;

Or. fr

Amendment 108
Jonás Fernández

Motion for a resolution
Paragraph 7 a (new)

Motion for a resolution

Amendment

7a. Highlights the extraordinary opportunity offered by the financial transaction tax with a view to integrating new public resources into the European investment plan proposed by the Commission;

Or. es

Amendment 109
Sylvie Goulard

Motion for a resolution
Paragraph 7 a (new)

Motion for a resolution

Amendment

7a. Calls on the Commission to carry out an in-depth study into the difference, in the Member States, between legal and actual corporation tax rates in order to ensure that the debate on fiscal harmonisation is based on objective data;

Or. en

Amendment 110
Jonás Fernández

Motion for a resolution
Paragraph 7 b (new)

Motion for a resolution

Amendment

7b. Invites the Member States that are in favour of the financial transaction tax to set up a Special Fund for Sustainable Development and Employment that would

benefit those states participating in enhanced cooperation, as part of the European Fund for Strategic Investments;

Or. es

Amendment 111
Jonás Fernández

Motion for a resolution
Paragraph 7 c (new)

Motion for a resolution

Amendment

7c. Encourages all the Member States, and in particular those whose currency is the euro, to adopt the financial transaction tax;

Or. es

Amendment 112
Jonás Fernández

Motion for a resolution
Paragraph 7 d (new)

Motion for a resolution

Amendment

7d. Recommends that the Economic and Monetary Union should have its own fiscal capacity with an additional budget sourced from own resources, starting with the revenue accruing from the financial transaction tax;

Or. es

Amendment 113
Marco Valli, Marco Zanni

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Calls on *MSs* to ***agree to a*** compulsory *CCCTB* as a comprehensive and long-term solution ***to tackle*** company tax *obstacles* in the Single Market;

Amendment

8. Calls on ***the Council*** to ***approve the*** compulsory *CCCTB* ***required to achieve a common consolidated corporation tax base in line with the Commission proposal of 2011,*** as a comprehensive and long-term solution ***for the elimination of*** company tax *distortions* in the Single Market ;

Or. it

Amendment 114
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Calls on MSs to agree to ***a compulsory*** CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in the Single Market;

Amendment

8. Calls on MSs to agree to ***the*** CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in the Single Market; ***Notes that its legislative resolution of 19 April 2012 on the proposal for a Council Directive on a common consolidated corporate tax base shall serve as a basis for a reasonable compromise;***

Or. en

Amendment 115
Paloma López Bermejo

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Calls on MSs to agree to a compulsory

Amendment

8. Calls on MSs to agree to a compulsory

CCCTB as *a comprehensive and long-term* solution to tackle company tax *obstacles* in the *Single Market*;

CCCTB as *part of the* solution to tackle company tax *avoidance and offences* in the *EU*;

Or. en

Amendment 116
Peter Simon

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Calls on MSs to agree to a compulsory CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in the Single Market;

Amendment

8. Calls on MSs to agree to a compulsory CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in the Single Market; *calls, further, for the introduction of a minimum rate of corporation tax as a means of curbing damaging tax competition*;

Or. de

Amendment 117
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Calls on MSs to agree to a compulsory CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in the Single Market;

Amendment

8. Calls on MSs to agree to a compulsory CCCTB *for cross border companies* as a comprehensive and long-term solution to tackle company tax obstacles in the Single Market; *welcomes statements made by Vestager and Moscovici on making this a political priority*;

Or. en

Amendment 118
Udo Bullmann

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Calls on MSs to agree to a compulsory CCCTB as *a* comprehensive and long-term **solution** to tackle company tax obstacles in the Single Market;

Amendment

8. Calls on MSs to agree to a compulsory CCCTB **and a common minimum tax rate** as comprehensive and long-term **solutions** to tackle company tax obstacles in the Single Market **and prevent damaging tax competition**;

Or. de

Amendment 119
Jonás Fernández

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Calls on MSs to agree to a compulsory CCCTB as a comprehensive and long-term solution to **tackle company tax** obstacles in the Single Market;

Amendment

8. Calls on MSs to agree to a compulsory CCCTB as a comprehensive and long-term solution to **eliminate** obstacles **and distortions linked to national company taxes** in the Single Market;

Or. es

Amendment 120
Eva Kaili

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Calls on MSs to agree to a compulsory CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in

Amendment

8. Calls on MSs to agree to a compulsory CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in

the Single Market;

the Single Market; ***underlines that European Parliament's position should be used as a key point to reference in this regard;***

Or. en

Amendment 121
Dariusz Rosati

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Calls on MSs to agree to a ***compulsory*** CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in the Single Market;

Amendment

8. Calls on MSs to agree to a CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in the Single Market;

Or. en

Amendment 122
Sampo Terho

Motion for a resolution
Paragraph 8

Motion for a resolution

8. ***Calls on MSs to agree to a compulsory*** CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in the Single Market;

Amendment

8. ***Notes the desire of certain MSs to agree on*** CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in the Single Market;

Or. en

Amendment 123
Sylvie Goulard

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Calls on MSs to agree to a compulsory CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in the Single Market;

Amendment

8. Calls on MSs to agree to a compulsory CCCTB as a comprehensive and long-term solution to tackle company tax obstacles in the Single Market *as defined by the European Parliament in its legislative resolution of 19 April 2012 on the proposal for a Council directive on a CCCTB; underlines that the swift implementation of a CCCTB may be a first significant and effective step following the "Luxleaks revelations"*;

Or. en

Amendment 124
Peter Simon

Motion for a resolution
Paragraph 8 a (new)

Motion for a resolution

Amendment

8a. Calls on the Council, in the context of the fourth anti-money laundering directive, to support the drawing-up of a public register of commercial property;

Or. de

Amendment 125
Ramon Tremosa i Balcells

Motion for a resolution
Paragraph 8 a (new)

Motion for a resolution

Amendment

8a. Believes that the EU budget should be financed through own resources in order to be independent from discretionary transfers coming from central

governments;

Or. en

Amendment 126

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 8 a (new)

Motion for a resolution

Amendment

8a. Calls for an EU-wide minimum tax rate to help complete the single market;

Or. en

Amendment 127

Esther de Lange

Motion for a resolution

Paragraph 8 a (new)

Motion for a resolution

Amendment

8a. Stresses the importance of national tax concessions aimed at stimulating innovation in SMEs; calls on the Commission to provide every opportunity for such initiatives;

Or. nl

Amendment 128

Esther de Lange

Motion for a resolution

Paragraph 8 b (new)

Motion for a resolution

Amendment

8b. Notes that differences in tax legislation in neighbouring countries may cause problems for undertakings in border areas; calls on the Commission, therefore, to scrutinise planned legislation for its effects in border areas;

Or. nl

Amendment 129

Theodor Dumitru Stolojan

Motion for a resolution

Paragraph 9

Motion for a resolution

9. Awaits the Commission's follow-up on its two recommendations on 'measures intended to encourage third countries to apply minimum standards of good governance in tax matters' and 'aggressive tax planning' and the MSs' follow-up on the Commission Action Plan against tax fraud and tax evasion;

Amendment

9. Awaits the Commission's follow-up on its two recommendations on 'measures intended to encourage third countries to apply minimum standards of good governance in tax matters' and 'aggressive tax planning' and the MSs' follow-up on the ***updated*** Commission Action Plan against tax fraud and tax evasion ***and aggressive tax planning***;

Or. en

Amendment 130

Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution

Paragraph 9 a (new)

Motion for a resolution

Amendment

9a. Calls on the Commission to demonstrate genuine political will by taxing the real holders of wealth and by drawing up a comprehensive strategy

incorporating specific, effective legislative measures to monitor international commercial activities, the profits generated by multinationals and intra-group transactions, to ban offshore companies and tax havens in the EU and to introduce a minimum rate of corporation tax in the eurozone;

Or. el

Amendment 131
Sander Loones, Bernd Lucke

Motion for a resolution
Paragraph 9 a (new)

Motion for a resolution

Amendment

9a. Emphasises that EU member states and the European Commission where appropriate should take a leading role in discussions on the fight against alleged tax fraud or aggressive tax avoidance in the OECD, the Global Forum on Transparency and Exchange of information for Tax Purposes, and other relevant global fora;

Or. en

Amendment 132
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 9 a (new)

Motion for a resolution

Amendment

9a. Welcomes the courage of the whistleblowers at the origins of Luxleaks, without which the serious discussion on how to clamp down on corporate tax

dodging of industrial scale would not be taking place; calls for more insiders to transmit information such as revealed through Luxleaks to the International Consortium of Investigative Journalists; calls for stronger protection of whistleblowers and for the establishment of a legal aid fund;

Or. en

Amendment 133
Marco Valli, Marco Zanni

Motion for a resolution
Paragraph 10

Motion for a resolution

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double taxation gaps;

Amendment

deleted

Or. it

Amendment 134
Paloma López Bermejo

Motion for a resolution
Paragraph 10

Motion for a resolution

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double taxation gaps;

Amendment

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double taxation gaps *that are the source of most of tax avoidance and offences by multinational companies and high-income and high-wealth*

individuals;

Or. en

Amendment 135

Peter Simon

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double taxation gaps;

Amendment

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double taxation gaps; ***calls on the Council to make improvements to the Parent-Subsidiary Directive (COM(2013)0814), in particular by introducing a minimum tax rate;***

Or. de

Amendment 136

Eva Kaili

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double taxation gaps;

Amendment

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double taxation gaps ***taking into account the work of the "Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation; asks the Commission to submit to the Council and the European Parliament, on a yearly basis, a report on the work and achievements of the Platform for good tax***

governance;

Or. en

Amendment 137

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double taxation gaps;

Amendment

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double taxation gaps; *double taxation agreements between EU Member States with third party countries must be based on common standards; in general, no double taxation agreements should be entered into with tax havens;*

Or. en

Amendment 138

Neena Gill

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double taxation gaps;

Amendment

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double taxation gaps; *invites the Commission therefore to come up in every relevant legislative proposal a clause to ensure the objectives of the legislation are not circumvented via tax constructions;*

Amendment 139
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 10

Motion for a resolution

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double taxation gaps;

Amendment

10. Calls on the Commission to develop further initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to address double (***non-***)taxation gaps;

Or. en

Amendment 140
Anneliese Dodds

Motion for a resolution
Paragraph 10 a (new)

Motion for a resolution

Amendment

10a. Calls on the Commission to make tackling tax evasion a top priority, and to come up with wide-ranging and effective proposals against tax havens and avoidance in the first six months of 2015;

Or. en

Amendment 141
Anneliese Dodds

Motion for a resolution
Paragraph 11

Motion for a resolution

11. ***Requests that*** the Commission ***introduce tangible targets for reducing the tax gap at European and national levels so as to halve*** the tax gap by 2020²³ ;

²³ European Parliament resolution of 12 December 2013 on the call for a measurable and binding commitment against tax evasion and tax avoidance in the EU (texts adopted, P7_TA(2013)0593).

Amendment

11. ***Calls on*** the Commission ***to introduce, as part of these proposals, a commitment to, and tangible targets for, halving*** the tax gap by 2020²³ ;

²³ European Parliament resolution of 12 December 2013 on the call for a measurable and binding commitment against tax evasion and tax avoidance in the EU (texts adopted, P7_TA(2013)0593).

Or. en

Amendment 142
Paul Tang

Motion for a resolution
Paragraph 11

Motion for a resolution

11. Requests that the Commission introduce tangible targets for reducing the tax gap at European and national levels so as to halve the tax gap by 2020²³ ;

²³ European Parliament resolution of 12 December 2013 on the call for a measurable and binding commitment against tax evasion and tax avoidance in the EU (texts adopted, P7_TA(2013)0593).

Amendment

11. Requests that the Commission introduce tangible targets for reducing the tax gap at European and national levels so as to halve the tax gap by 2020²³ ; ***which could be part of the Europe 2020 monitoring;***

²³ European Parliament resolution of 12 December 2013 on the call for a measurable and binding commitment against tax evasion and tax avoidance in the EU (texts adopted, P7_TA(2013)0593).

Or. en

Amendment 143
Anneliese Dodds

Motion for a resolution
Paragraph 11 a (new)

Motion for a resolution

Amendment

11a. Calls on the Commission to deliver this ambition by introducing:

(i) public country-by-country reporting for cross-border companies in all sectors and in all the countries in which they operate, building on the introduction of this practice for the banking and extractive industries;

(ii) a common EU position, agreed by the Member States, and a set of criteria for the definition of tax havens, alongside a public European blacklist of tax havens;

(iii) a public European blacklist of companies known to be engaging in tax fraud, and the suspension or revocation of the banking licences of financial institutions if they assist in tax fraud;

Or. en

Amendment 144
Tom Vandenkendelaere

Motion for a resolution
Paragraph 12

Motion for a resolution

Amendment

12. Asks the Commission to fully cooperate with the OECD, the G20 and developing countries to address BEPS and to report regularly to Parliament and the Council on the progress made, ***and to work towards a proposal on EU implementing measures following up*** on the OECD's BEPS;

12. Asks the Commission to fully cooperate with the OECD, the G20 and developing countries to address BEPS and to report regularly to Parliament and the Council on the progress made; ***is pleased that the Commission is due to issue a new Action Plan in 2015 on tax evasion and tax avoidance containing concrete measures at EU level based*** on the OECD's BEPS;

Amendment 145

Eva Kaili

Motion for a resolution

Paragraph 12

Motion for a resolution

12. Asks the Commission to fully cooperate with the OECD, the G20 and developing countries to address BEPS and to report regularly to Parliament and the Council on the progress made, *and to work towards a proposal on EU implementing measures following up on the OECD's BEPS*;

Amendment

12. Asks the Commission to fully cooperate with the OECD, the G20 and developing countries to address BEPS and to report regularly to Parliament and the Council on the *global* progress made; *calls on the Commission for common, binding rules of corporate taxation to fight aggressive tax planning and, ultimately, asks for an EU anti-BEPS Directive*;

Or. en

Amendment 146

Marco Valli, Marco Zanni

Motion for a resolution

Paragraph 12

Motion for a resolution

12. Asks the Commission to fully cooperate with the OECD, the G20 and developing countries to address BEPS and to report regularly to Parliament and the Council on the progress made, *and to work towards a proposal on EU implementing measures following up on the OECD's BEPS*;

Amendment

12. Asks the Commission to fully cooperate with the OECD, the G20 and developing countries to address BEPS and to report regularly to Parliament and the Council on the progress made;

Or. it

Amendment 147

Anneliese Dodds

Motion for a resolution
Paragraph 12 a (new)

Motion for a resolution

Amendment

12a. Calls on the Commission and on Member States to support the establishment of an intergovernmental tax body under the auspices of the United Nations with the aim of ensuring that developing countries can participate on an equal footing in the development and reform of global tax policies;

Or. en

Amendment 148
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 12 a (new)

Motion for a resolution

Amendment

12a. The Commission should update the Action Plan against the tax fraud, tax evasion and aggressive tax planning based on the pledges of the G20 leaders ensuring the fairness of the international tax system and secure countries' revenue basis; the Fiscalis and Custom Programmes should also focus on the issue of aggressive tax planning;

Or. en

Amendment 149
Anneliese Dodds

Motion for a resolution
Paragraph 12 b (new)

Motion for a resolution

Amendment

12b. Calls on Member States to engage developing countries in the exchange of information by starting Global Forum pilot projects with developing countries that are not yet ready to sign or implement Multilateral Competent Authority Agreements (MCAA); and include developing countries by allowing them a transitional period towards reciprocal Automatic Exchange of Information, during which they receive information only;

Or. en

Amendment 150
Anneliese Dodds

Motion for a resolution
Paragraph 12 c (new)

Motion for a resolution

Amendment

12c. Calls on Member States to conduct a spill-over analysis of national tax policies in order to assess the impacts on developing countries; and to remove or reform those policies and practices that have negative impacts on developing countries in order to strengthen policy coherence for global development and ensure international cooperation in tax matters;

Or. en

Amendment 151
Anneliese Dodds

Motion for a resolution
Paragraph 13

Motion for a resolution

13. Welcomes country-by-country (CbC) reporting; calls on the Commission to introduce as a next step CbC reporting for cross-border companies in all sectors and in all the countries in which they operate;

Amendment

deleted

Or. en

Amendment 152
Frank Engel

Motion for a resolution
Paragraph 13

Motion for a resolution

13. Welcomes country-by-country (CbC) reporting; calls on the Commission to introduce as a next step CbC reporting for cross-border companies in all sectors and in all the countries in which they operate;

Amendment

13. Welcomes country-by-country (CbC) reporting; calls on the Commission to introduce as a next step CbC reporting for cross-border companies in all sectors and in all the countries in which they operate, ***whilst ensuring that this does not impose an excessive additional administrative burden on the companies in question;***

Or. fr

Amendment 153
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 13

Motion for a resolution

13. Welcomes country-by-country (CbC) reporting; calls on the Commission to introduce as a next step CbC reporting for ***cross-border companies in all sectors and in all the countries in which they operate;***

Amendment

13. Welcomes country-by-country (CbC) reporting ***to tax authorities***; calls on the Commission to introduce as a next step CbC reporting for companies ***that operate internationally; stresses that information should not become public if an impact***

assessment indicates that this will distort competition;

Or. en

Amendment 154

Peter Simon

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Welcomes country-by-country (CbC) reporting; calls on the Commission to introduce as a next step CbC reporting for cross-border companies in all sectors and in all the countries in which they operate;

Amendment

13. Welcomes country-by-country (CbC) reporting; calls on the Commission to introduce as a next step ***mandatory*** CbC reporting for cross-border companies in all sectors and in all the countries in which they operate;

Or. de

Amendment 155

Eva Kaili

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Welcomes country-by-country (CbC) reporting; calls on the Commission to ***introduce as a next step*** CbC reporting for cross-border companies in all sectors and in all the countries in which they operate;

Amendment

13. Welcomes country-by-country (CbC) reporting ***as an instrument which provides a clear overview of where profits, sales, employees and assets are located and where taxes are paid and accrued can provide tax administrations with a very effective tool for risk assessment and monitoring respect for proper transfer pricing rules***; calls on the Commission to ***present a legislative proposal for an anticipated revision of the accounting and transparency directives to introduce*** CbC reporting for cross-border companies in all sectors and in all the countries in which

they operate, *including non-cooperate jurisdictions and tax havens so as to ensure taxation of multinational companies*;

Or. en

Amendment 156
Dariusz Rosati

Motion for a resolution
Paragraph 13

Motion for a resolution

13. Welcomes country-by-country (CbC) reporting; calls on the Commission to *introduce* as a next step CbC reporting for cross-border companies in all sectors and in all the countries in which they operate;

Amendment

13. Welcomes country-by-country (CbC) reporting; calls on the Commission to *consider* as a next step CbC reporting for cross-border companies in all sectors and in all the countries in which they operate; *believes that a cost-benefit analysis of the CbC reporting would be useful*;

Or. en

Amendment 157
Marco Valli, Marco Zanni

Motion for a resolution
Paragraph 13

Motion for a resolution

13. Welcomes country-by-country (CbC) reporting; *calls on* the Commission to introduce as *a next step* CbC reporting for cross-border companies in all sectors and in all the countries in which they operate;

Amendment

13. Welcomes *the introduction* of country-by-country (CbC) reporting, *but requests* the Commission *also* to introduce, as *swiftly as possible*, CbC reporting for cross-border companies in all sectors and in all the countries in which they operate;

Or. it

Amendment 158

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Welcomes country-by-country (CbC) reporting; calls on the Commission to introduce as a next step CbC reporting for cross-border companies in all sectors and in all the countries in which they operate;

Amendment

13. Welcomes country-by-country (CbC) reporting ***for banks as defined in CRD***; calls on the Commission to introduce as a next step CbC reporting for cross-border companies in all sectors and in all the countries in which they operate ***through an immediate revision of the accounting directive***;

Or. en

Amendment 159

Paul Tang

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Welcomes country-by-country (CbC) reporting; calls on the Commission to introduce as a next step CbC reporting for cross-border companies in all sectors and in all the countries in which they operate;

Amendment

13. Welcomes country-by-country (CbC) reporting; calls on the Commission to introduce as a next step CbC reporting for cross-border companies in all sectors and in all the countries in which they operate; ***urges the Commission for a timely implementation in those sectors where mandatory CbC is already laid down in legislation, such as the banking sector***;

Or. en

Amendment 160

Burkhard Balz

Motion for a resolution
Paragraph 13

Motion for a resolution

13. *Welcomes* country-by-country (CbC) reporting; *calls on the Commission to introduce as a next step CbC reporting for cross-border companies in all sectors and in all the countries in which they operate;*

Amendment

13. *Recalls the recent decisions on corporate social responsibility and country-by-country (CbC) reporting that are still to be implemented and assessed; calls on the Commission to exempt small- and medium sized enterprises to live up to its commitment on better regulation;*

Or. en

Amendment 161

Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution
Paragraph 13 a (new)

Motion for a resolution

Amendment

13a. Deplores the fact that, as demonstrated by the recent Luxleaks revelations, tax ruling practices are entirely compatible with EU competition law in that they do not constitute preferential treatment of individual firms; stresses, therefore, that the fight against tax fraud is inextricably bound up with the measures which will have to be taken to address the much broader issue of the current architecture of the Union;

Or. el

Amendment 162

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 13 a (new)

Motion for a resolution

Amendment

13a. Strongly regrets the opposition of most Member States and the Commission to make easily and publically accessible sufficiently clear information on the beneficial ownership of companies, trusts, foundations and other legal entities; calls on Member States to ensure full transparency and accessibility when implementing the Anti-Money Laundering directive;

Or. en

Amendment 163

Eva Kaili

Motion for a resolution

Paragraph 13 a (new)

Motion for a resolution

Amendment

13a. Calls for urgent action and binding measures to counter the harmful aspects in tax incentives offered on the income generated by intellectual property or “patent boxes”;

Or. en

Amendment 164

Cora van Nieuwenhuizen

Motion for a resolution

Paragraph 14

Motion for a resolution

Amendment

14. Requests that information exchange is extended to cross-border tax rulings to ensure that all companies operating in the EU fulfil their obligations in all MSs and

14. Requests that information exchange is extended to cross-border tax rulings to ensure that all companies operating in the EU fulfil their obligations in all MSs and

enhance transparency;

enhance transparency; ***underlines the fact that the exchange of information should not distort competition;***

Or. en

Amendment 165
Anneliese Dodds

Motion for a resolution
Paragraph 14

Motion for a resolution

14. Requests that ***information exchange is extended to cross-border tax rulings to ensure that all companies operating in the EU fulfil their obligations in all MSs and enhance transparency;***

Amendment

14. Requests that ***all Member States enhance transparency and reduce the risk of aggressive tax planning by making cross-border tax rulings available to the public;***

Or. en

Amendment 166
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 14

Motion for a resolution

14. ***Requests that information exchange is extended to cross-border tax rulings to ensure that all companies operating in the EU fulfil their obligations in all MSs and enhance transparency;***

Amendment

14. ***Calls on the Commission to propose an amendment to the accounting directive obliging companies to notify tax rulings granted by one Member States to all Member States in which they operate, and publish essential elements of these rulings in their annual reports;***

Or. en

Amendment 167

Eva Kaili

Motion for a resolution

Paragraph 14

Motion for a resolution

14. **Requests** that information exchange is extended to cross-border tax rulings to ensure that all companies operating in the EU fulfil their obligations in all MSs and enhance transparency;

Amendment

14. **Requests** that information exchange is extended ***and made public and mandatory public*** to cross-border tax rulings; ***calls for decisions on transfer pricing to ensure that all companies operating in the EU fulfil their obligations in all MSs and enhance transparency; calls on the Commission to propose appropriate legislative measures in the first semester of 2015;***

Or. en

Amendment 168

Marco Valli, Marco Zanni

Motion for a resolution

Paragraph 14

Motion for a resolution

14. Requests that information exchange is extended to cross-border tax rulings to ensure that all companies operating in the EU fulfil their obligations in all MSs and enhance transparency;

Amendment

14. Requests that information exchange is extended ***at the earliest opportunity*** to cross-border tax rulings to ensure that all companies operating in the EU fulfil their obligations in all MSs and enhance transparency; ***calls also for the definitive abolition of the banking secret;***

Or. it

Amendment 169

Tom Vandenkendelaere

Motion for a resolution

Paragraph 14 a (new)

Motion for a resolution

Amendment

14a. Takes the view that tax rulings can be an important instrument with a view to creating legal certainty for businesses; regrets, however, the lack of transparency with which such rulings have been used in the Member States, thereby creating opportunities for tax avoidance and harmful tax competition.

Or. nl

Amendment 170
Eva Kaili

Motion for a resolution
Paragraph 14 a (new)

Motion for a resolution

Amendment

14a. Calls for a review of the mandate of the Code of Conduct Group in order to improve its effectiveness and provide ambitious results for example by setting up the obligation to publish tax breaks and subsidies for corporations;

Or. en

Amendment 171
Esther de Lange

Motion for a resolution
Paragraph 14 a (new)

Motion for a resolution

Amendment

14a. Considers, furthermore, that national legislatures should be permitted, confidentially, to inspect the content of tax rulings given, in order to enact appropriate national legislation to prevent

tax avoidance;

Or. nl

Amendment 172
Tom Vandenkendelaere

Motion for a resolution
Paragraph 14 b (new)

Motion for a resolution

Amendment

14b. Welcomes the announcement of a Commission proposal on compulsory exchange of information on cross-border rulings; takes the view that the proposal must contain, first and foremost, an obligation for the Member States to inform each other on rulings adopted; further considers that the Member States should be obliged to notify the Commission of such rulings, of their underlying general principles and of their precise budgetary impact on the tax base, so that the Commission is better able to exercise its role as guardian of fair competition within the single market;

Or. nl

Amendment 173
Eva Kaili

Motion for a resolution
Paragraph 14 b (new)

Motion for a resolution

Amendment

14b. Urges the Member States to agree on a common anti-abuse rule in the Parent Subsidiary and Interest and Royalties Directives that will concretely address issues of double non-taxation;

Amendment 174
Tom Vandenkendelaere

Motion for a resolution
Paragraph 14 c (new)

Motion for a resolution

Amendment

14c. Takes the view, however, that the most powerful weapon against unfair or harmful tax competition is the introduction of a common consolidated tax base for the corporate taxation of multinational undertakings, which are the main users of such rulings; is also convinced that the resulting fiscal and administrative simplification would also be in the multi-national undertakings' own interest; urges the Member States, therefore, to approve the CCCTB Directive speedily, in the light of the position adopted by Parliament;

Or. nl

Amendment 175
Tom Vandenkendelaere

Motion for a resolution
Paragraph 15

Motion for a resolution

Amendment

15. Regrets that national reforms in the public sector have resulted in inadequate staffing and resource allocation to national tax administrations and tax audit authorities;

deleted

Or. nl

Amendment 176
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 15

Motion for a resolution

15. **Regrets** that national reforms in ***the public sector*** have resulted in inadequate staffing and resource allocation to national tax administrations and tax audit authorities;

Amendment

15. ***Is concerned*** that national reforms in ***some member States*** have resulted in inadequate staffing and resource allocation to national tax administrations and tax audit authorities;

Or. en

Amendment 177
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Regrets that national reforms in the public sector have resulted in inadequate staffing and resource allocation to national tax administrations and tax audit authorities;

Amendment

15. Regrets that national reforms in the public sector have resulted in inadequate staffing and resource allocation to national tax administrations and tax audit authorities, ***without prejudice that tax policy is a national competence***;

Or. en

Amendment 178
Udo Bullmann

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Regrets that national reforms in the public sector have resulted in inadequate staffing and resource allocation to national

Amendment

15. Regrets that national reforms in the public sector have resulted in inadequate staffing and resource allocation to national

tax administrations and tax audit
authorities;

tax administrations and tax audit
authorities; *emphasises, in that
connection, that the likely increase in
revenue, as a result of more appropriate
staffing levels and resource allocation,
may bring about an overall improvement
in the financial situation in the public
sector;*

Or. de

Amendment 179

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 15

Motion for a resolution

15. Regrets that national reforms in the
public sector have resulted in inadequate
staffing and resource allocation to national
tax administrations and tax audit
authorities;

Amendment

15. Regrets that national reforms in the
public sector have resulted in inadequate
staffing and resource allocation to national
tax administrations and tax audit
authorities; *regrets that priority is often
given to tax avoidance on a small scale,
rather than large multinationals;
recommends to MS to increase their
staffing of tax administrations, as any
costs spent in extra staffing would be
outweighed by the additional tax
revenues;*

Or. en

Amendment 180

Eva Kaili

Motion for a resolution

Paragraph 15

Motion for a resolution

15. Regrets that national reforms in the

Amendment

15. Regrets that national reforms in the

public sector have resulted in inadequate staffing and resource allocation to national tax administrations and tax audit authorities;

public sector have resulted in inadequate staffing and resource allocation to national tax administrations and tax audit authorities; *highlights that adequate resources is key to ensure efficient tax collection and enforcement; notes that electronic government tax services can lead to efficient use of human and financial resources;*

Or. en

Amendment 181
Sampo Terho

Motion for a resolution
Paragraph 15

Motion for a resolution

15. *Regrets* that national reforms in the public sector have resulted in *inadequate staffing and* resource allocation to national tax administrations and tax audit authorities;

Amendment

15. *Notes* that national reforms in *in* the public sector have resulted in *declining* resource allocation to national tax administrations and tax audit authorities *in some MSs;*

Or. en

Amendment 182
Burkhard Balz

Motion for a resolution
Paragraph 15

Motion for a resolution

15. *Regrets that national* reforms *in the public sector have resulted in inadequate* staffing and resource allocation to national tax administrations and tax audit authorities;

Amendment

15. *Calls on Member States to implement* reforms *to foster the collection of tax revenues; calls on Member States to ensure sufficient* staffing and *efficient* resource allocation to national tax administrations and tax audit authorities;

Or. en

Amendment 183
Paloma López Bermejo

Motion for a resolution
Paragraph 15 a (new)

Motion for a resolution

Amendment

15a. Asks the Commission to develop a binding normative framework in order to transpose all "soft law" in tax legislation into binding rules, to impose effective measures on tax avoidance practices of multinational companies;

Or. en

Amendment 184
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 15 a (new)

Motion for a resolution

Amendment

15a. Stresses that effective, efficient and legitimate national tax policies require that national tax authorities function properly (i.e. enforcement should be adequate); stresses that national tax authorities should exchange information on best practices in order to learn from each other;

Or. en

Amendment 185
Eva Kaili

Motion for a resolution
Paragraph 15 a (new)

Motion for a resolution

Amendment

15a. Calls on the Member States to improve their administrative cooperation in the area of direct, indirect taxation and excise duties as well as in mutual assistance in the recovery of claims; recognises the importance of exchange of best practices between Member States and invites them to exploit the full potential of the Fiscalis 2014-2020 and Customs 2014-2020 programmes;

Or. en

Amendment 186
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 15 b (new)

Motion for a resolution

Amendment

15b. Stresses that legal certainty for taxpayers – through predictable behaviour of national tax authorities and politics – should remain a priority; points at the fact that rulings and tax arrangements are not harmful in itself, but that national tax authorities should communicate in a clear and unambiguous manner on which arrangements are acceptable and which are not;

Or. en

Amendment 187
Anneliese Dodds

Motion for a resolution
Paragraph 16

Motion for a resolution

Amendment

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a set of criteria for the definition of tax havens; recalls the call for appropriate measures, including a public European blacklist of tax havens, by 31 December 2014;

deleted

Or. en

Amendment 188

Theodor Dumitru Stolojan

Motion for a resolution

Paragraph 16

Motion for a resolution

Amendment

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a set of criteria for the definition of tax havens; recalls the call for appropriate measures, including a public European blacklist of tax havens, by 31 **December 2014;**

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a set of criteria for the definition of tax havens; recalls the call for appropriate measures, including a public European blacklist of tax havens, by 31 **March 2015;**

Or. en

Amendment 189

Paloma López Bermejo

Motion for a resolution

Paragraph 16

Motion for a resolution

Amendment

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a set of criteria for the definition of tax havens; recalls the call for appropriate measures, including a public

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a set of criteria for the definition of tax havens; recalls the call for appropriate **effective** measures, including a

European blacklist of tax havens, by 31 December 2014;

public European blacklist of tax havens, *and countries distorting competition with favourable tax conditions* by 31 December 2014;

Or. en

Amendment 190
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 16

Motion for a resolution

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a set of criteria for the definition of tax havens; *recalls the call for appropriate measures, including a public European blacklist of tax havens, by 31 December 2014;*

Amendment

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a set of criteria for the definition of tax havens; *calls on the Commission to publicly list the 22 member states having recourse to tax rulings according to President Juncker;*

Or. en

Amendment 191
Peter Simon

Motion for a resolution
Paragraph 16

Motion for a resolution

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a set of criteria for the definition of tax havens; recalls the call for appropriate measures, including a public European blacklist of tax havens, by 31 December 2014;

Amendment

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a *broadened* set of *specific, detailed* criteria for the definition of tax havens; recalls the call for appropriate measures, including a public European blacklist of tax havens, by 31 December 2014;

Or. de

Amendment 192

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 16

Motion for a resolution

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a set of criteria for the definition of tax havens; recalls the call for appropriate measures, including a public European blacklist of tax havens, by 31 December 2014;

Amendment

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a set of criteria for the definition of tax havens; recalls the call for appropriate measures, including a public European blacklist of tax havens, by 31 December 2014; ***the definition should include but should not be limited to the following: "Provision for tax measures which entail no or nominal taxes, a lack of effective exchange of information with foreign tax authorities and a lack of transparency in legislative, legal or administrative provisions, or where advantages are granted even without any real economic activity and substantial economic presence within country offering such tax advantages";***

Or. en

Amendment 193

Udo Bullmann

Motion for a resolution

Paragraph 16

Motion for a resolution

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position ***and*** a set of criteria for the definition of tax havens; recalls the call for appropriate measures, including a public European blacklist of tax havens, by 31

Amendment

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position, a set of criteria for the definition of tax havens ***and coordinated penalties to be imposed on uncooperative tax havens;*** recalls the call for appropriate measures,

December 2014;

including a public European blacklist of tax havens, by 31 December 2014;

Or. de

Amendment 194

Eva Kaili

Motion for a resolution

Paragraph 16

Motion for a resolution

16. ***Calls*** on the Commission to propose, and on MSs to agree ***on***, a common EU position and a set of criteria for the definition of tax havens; recalls the call for appropriate measures, including a public European blacklist of tax havens, by ***31 December 2014***;

Amendment

16. ***Calls*** on the Commission to propose, ***and on MSs to agree, taking into account work of the OECD, on*** a common EU position and a set of criteria for the definition of tax havens; recalls the call ***for appropriate measures, including a public European blacklist of tax havens, by 30 June 2015***;

Or. en

Amendment 195

Marco Valli, Marco Zanni

Motion for a resolution

Paragraph 16

Motion for a resolution

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a set of criteria for the definition of tax havens; ***recalls the call for appropriate measures, including a public European blacklist of tax havens, by 31 December 2014***;

Amendment

16. Calls on the Commission to propose, and on MSs to agree on, a common EU position and a set of criteria for the definition of tax havens; ***calls for a blacklist to be drawn up of such tax havens, including those in the EU, by 31 December 2014***;

Or. it

Amendment 196
Eva Kaili

Motion for a resolution
Paragraph 16 a (new)

Motion for a resolution

Amendment

16a. Asks the Commission to offer cooperation and assistance to developing third countries which are not tax havens, assisting them to effectively tackle tax fraud and tax avoidance;

Or. en

Amendment 197
Anneliese Dodds

Motion for a resolution
Paragraph 17

Motion for a resolution

Amendment

17. Calls for authorities to suspend or revoke the banking licences of financial institutions if they assist in tax fraud;

deleted

Or. en

Amendment 198
Frank Engel

Motion for a resolution
Paragraph 17

Motion for a resolution

Amendment

17. Calls for authorities to suspend or revoke the banking licences of financial institutions if they ***assist*** in tax fraud;

17. Calls for authorities to suspend or revoke the banking licences of financial institutions if they ***are shown to be assisting*** in tax fraud;

Or. fr

Amendment 199
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 17

Motion for a resolution

17. Calls for authorities to suspend or revoke the banking licences of financial institutions if they assist in tax fraud;

Amendment

17. Calls for authorities to suspend or revoke the banking licences of financial institutions if they ***have been proven to*** assist in tax fraud;

Or. en

Amendment 200
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 17

Motion for a resolution

17. Calls for authorities to suspend or revoke the banking licences of financial institutions if they assist in tax fraud;

Amendment

17. Calls for authorities to suspend or revoke the banking licences of financial institutions if they assist in tax fraud; ***stresses that tax fraud should already be covered by national criminal law;***

Or. en

Amendment 201
Eva Kaili

Motion for a resolution
Paragraph 17

Motion for a resolution

17. Calls for authorities to suspend or revoke the banking licences of financial institutions if they ***assist*** in tax fraud;

Amendment

17. Calls for authorities to suspend or revoke the banking licences of financial institutions ***and financial advisors*** if they

have assisted in tax fraud *by e.g. offering products or services to customers enabling them to evade taxes or deny cooperation with tax authorities*;

Or. en

Amendment 202
Sampo Terho

Motion for a resolution
Paragraph 17

Motion for a resolution

17. Calls for authorities to *suspend or revoke the banking licences of* financial institutions if they *assist in* tax fraud;

Amendment

17. Calls for authorities to *commence rigorous and through investigations, and put forward consistent sanctions for* financial institutions if they *have committed actions assisting* tax fraud;

Or. en

Amendment 203
Marco Valli, Marco Zanni

Motion for a resolution
Paragraph 17

Motion for a resolution

17. Calls for authorities to *suspend or* revoke the banking licences of financial institutions if they assist in tax fraud;

Amendment

17. Calls for authorities to revoke the banking licences of financial institutions if they assist in tax fraud;

Or. it

Amendment 204
Burkhard Balz

Motion for a resolution
Paragraph 17

Motion for a resolution

17. Calls *for* authorities *to suspend or revoke the banking licences of* financial institutions *if they* assist in tax fraud;

Amendment

17. Calls *on the Member States to equip their competent* authorities *with all necessary means to use their competences on* financial institutions, *if there is evidence that the financial institutions* assist in tax fraud;

Or. en

Amendment 205

Paul Tang

Motion for a resolution

Paragraph 17

Motion for a resolution

17. Calls for authorities to suspend or revoke the banking licences of financial institutions if they assist in tax fraud;

Amendment

17. Calls for authorities to suspend or revoke the banking *or advisory* licences of financial institutions *accountants, law firms or other financial advisors* if they assist in tax fraud;

Or. en

Amendment 206

Neena Gill

Motion for a resolution

Paragraph 17

Motion for a resolution

17. Calls for authorities to suspend or revoke the banking licences of financial institutions if they assist in tax fraud;

Amendment

17. Calls for authorities to suspend or revoke the banking licences of financial institutions if they assist in tax fraud; *invites the European Commission to revise the regulation on audit companies in order to strengthen their independence to ensure that they are not compromised if the offer tax planning*

services;

Or. en

Amendment 207
Paloma López Bermejo

Motion for a resolution
Paragraph 18

Motion for a resolution

18. Calls for stronger sanctions to prevent companies breaching **EU** tax standards, by refraining from granting EU funding and access to state aid or to public procurement to fraudulent companies;

Amendment

18. Calls for stronger sanctions to prevent companies breaching tax standards, by refraining from granting EU funding and access to state aid or to public procurement to fraudulent companies ***or companies located in tax heavens or countries distorting competition with favourable tax conditions;***

Or. en

Amendment 208
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 18

Motion for a resolution

18. Calls for stronger sanctions to prevent companies breaching EU tax standards, by refraining from granting EU funding and access to state aid or to public procurement to fraudulent companies;

Amendment

18. Calls for stronger sanctions to prevent companies breaching EU tax standards ***in good governance regarding tax matters which cover transparency, exchange of information and fair tax competition***, by refraining from granting EU funding and access to state aid or to public procurement to fraudulent companies;

Or. en

Amendment 209
Neena Gill

Motion for a resolution
Paragraph 18

Motion for a resolution

18. Calls for stronger sanctions to prevent companies breaching EU tax standards, by refraining from granting EU funding and access to state aid or to public procurement to fraudulent companies;

Amendment

18. Calls for stronger sanctions to prevent companies breaching EU tax standards, by refraining from granting EU funding and access to state aid or to public procurement to fraudulent companies; ***urges MSs to recover all kind of public support given to companies when they are involved in breaching EU tax standards;***

Or. en

Amendment 210
Marco Valli, Marco Zanni

Motion for a resolution
Paragraph 18

Motion for a resolution

18. Calls for ***stronger*** sanctions to prevent companies breaching EU tax standards, by refraining from granting EU funding and access to state aid or to public procurement to fraudulent companies;

Amendment

18. Calls for ***the introduction of strong or dodging*** EU tax standards, by refraining from granting EU funding and access to state aid or to public procurement to fraudulent companies;

Or. it

Amendment 211
Anneliese Dodds

Motion for a resolution
Paragraph 18 a (new)

Motion for a resolution

Amendment

18a. Calls on the Council to support unrestricted public access to beneficial ownership information for companies and trusts in the 4th Anti-Money Laundering Directive;

Or. en

Amendment 212

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 18 a (new)

Motion for a resolution

Amendment

18a. Strongly condemns Member States that have allowed or even encouraged their tax authorities to issue tax rulings that have led to the disconnecting of taxation and economic activity, and that as a consequence significantly contributed to the erosion of public finances;

Or. en

Amendment 213

Anneliese Dodds

Motion for a resolution

Paragraph 18 b (new)

Motion for a resolution

Amendment

18b. Calls on all Member States to publish an impact assessment of their Special Purpose Entities and similar legal constructs, as well as data showing the flow of investments through such entities

in their countries; furthermore, calls on Member States to introduce sufficiently strong substance requirements for all such entities to ensure that they cannot be abused for tax purposes;

Or. en

Amendment 214
Frank Engel

Motion for a resolution
Paragraph 19

Motion for a resolution

19. Calls upon the Commission to intensify its use of EU state aid rules ***against*** aggressive tax planning;

Amendment

19. Calls upon the Commission to intensify its use of EU state aid rules ***in order to keep competition fair and prevent*** aggressive tax planning;

Or. fr

Amendment 215
Markus Ferber

Motion for a resolution
Paragraph 19

Motion for a resolution

19. Calls ***upon*** the Commission ***to intensify its use of EU state aid rules against*** aggressive tax planning;

Amendment

19. ***Expresses serious concern at the practice employed by a number of Member States (Ireland, the Netherlands, Luxembourg) of concluding special tax agreements with major international firms and thus encouraging aggressive tax planning;*** calls ***on*** the Commission, ***therefore, to exploit to the full the scope offered by the law on State aid for combating*** aggressive tax planning;

Or. de

Amendment 216
Anneliese Dodds

Motion for a resolution
Paragraph 19

Motion for a resolution

19. Calls upon the Commission to intensify its use of EU state aid rules against aggressive tax planning;

Amendment

19. Calls upon the Commission to intensify its use of EU state aid rules against aggressive tax planning, ***and to recognise that these practices are fundamentally anti-competitive and impede the ability of European SMEs to compete on a level playing field;***

Or. en

Amendment 217
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 19

Motion for a resolution

19. Calls upon the Commission to intensify its use of EU state aid rules against aggressive tax planning;

Amendment

19. Calls upon the Commission to intensify its use of EU state aid rules against aggressive tax planning; ***the Commission should investigate all tax ruling cases if this are not breaking the EU state aid rules, through selective tax benefits for some companies;***

Or. en

Amendment 218
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 19

Motion for a resolution

19. Calls upon the Commission to intensify its use of EU state aid rules against aggressive tax planning;

Amendment

19. Calls upon the Commission to intensify its use of EU state aid rules against aggressive tax planning *as embodied by tax rulings and other measures; regrets that the Commission in this respect appears to have failed for over 20 years in its duty set out in article 108 TFEU to keep under constant review all systems of aid existing in Member States, and that a tax ruling such as the one for Apple in Ireland from the early 1990s is only being investigated in 201; highlights that it is hence the Commission obligation to speedily assess thousands of tax rulings issued in the past decades;*

Or. en

Amendment 219

Neena Gill

Motion for a resolution

Paragraph 19

Motion for a resolution

19. Calls upon the Commission to intensify its use of EU state aid rules against aggressive tax planning;

Amendment

19. Calls upon the Commission to intensify its use of EU state aid rules against aggressive tax planning *and to open from this perspective procedures against the companies mentioned in the Lux leaks revelations;*

Or. en

Amendment 220

Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution

Paragraph 19 a (new)

Motion for a resolution

Amendment

19a. Stresses that, if the measures taken to combat tax fraud and tax avoidance are to be effective, they must not be implemented in isolation, but instead as part of a long-term alternative policy; emphasises that a new, socially just European tax policy is needed which serves to redistribute wealth and generate growth and safeguard the interests of the MSs and workers and taxpayers in the Union;

Or. el

Amendment 221
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 19 a (new)

Motion for a resolution

Amendment

19a. Calls open to all member states to implement the agreement on automatic exchange of information of aggressive tax planning arrangements;

Or. en

Amendment 222
Sylvie Goulard

Motion for a resolution
Paragraph 19 a (new)

Motion for a resolution

Amendment

19a. Stresses that Member States that have received or are seeking financial assistance have an obligation to implement measures designed to strengthen and improve their capacity to

collect tax and tackle tax fraud and tax evasion; urges the Commission to extend this obligation to encompass measures tackling money laundering, tax avoidance and aggressive tax planning;

Or. en

Amendment 223

Eva Kaili

Motion for a resolution

Paragraph 19 a (new)

Motion for a resolution

Amendment

19a. Calls on Member States to agree on the proposal for a revision of the Anti-Money Laundering Directive, including the introduction of the obligation to create publically available government registers of the beneficial ownership of companies, trusts, foundations and other similar legal structures;

Or. en

Amendment 224

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 19 a (new)

Motion for a resolution

Amendment

19a. Underlines that if it is established that individual tax deals constitute illegal state aid, the sums must be recouped by member states concerned; argues that as the damage of such practices impacts on the entire EU, that the recovered funds should go directly towards the funding of the €300 billion investment plan for

*Europe, proposed by Commission
president Juncker;*

Or. en

Amendment 225
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 19 b (new)

Motion for a resolution

Amendment

*19b. Calls on the Commission to draft a
directive against to set a general principle
of effective taxation to prevent BEPS by
the end of June 2015;*

Or. en

Amendment 226
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 19 b (new)

Motion for a resolution

Amendment

*19b. Calls for a Parliamentary inquiry
committee to- investigate alleged
contraventions or maladministration in
the application of Article 107(1) TFEU
regarding a very high number of tax
rulings issued in Member States at least
since the early 1990s;*

*- assess the Commission's breach of its
duty set out in article 108 TFEU to keep
under constant review all systems of aid
existing in Member States, to propose to
the Member States appropriate measures
required by the progressive development
or by the functioning of the internal
market, to check, whether the aid granted*

by a State or through State resources is compatible with the internal market and not misused, to decide that the State concerned shall abolish or alter such aid within a certain period of time and refer the matter to the Court of Justice , if the State concerned does not comply;

- investigate possible contraventions of obligations set out in Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union, as subsequently amended, regarding the obligation to cooperate and provide all necessary documents;

- assess possible breach by some Member States of the sincere cooperation principles enshrined in Article 4(3) TEU, such as the obligations to facilitate the achievement of the Union's task and to refrain from any measure which could jeopardise the attainment of the Union's objectives, given the alleged large scale of aggressive tax planning facilitated by Member States, and the likely significant consequences this has had on public finances of and in the EU;

- make any proposals that it deems necessary in this matter;

Or. en

Amendment 227

Eva Kaili

Motion for a resolution

Paragraph 19 b (new)

Motion for a resolution

Amendment

19b. Calls on Member States to develop the necessary framework of cooperation between tax administrations and civil society that promotes social responsibility

and transparency; believes that such a cooperation with honest taxpayers can lead to tangible results in the identification, in particular, of new types of fraud and evasion;

Or. en

Amendment 228

Eva Kaili

Motion for a resolution

Paragraph 19 c (new)

Motion for a resolution

Amendment

19c. Underlines that adequate protection is necessary in cases of disclosure of illegal actions by individuals or organisations; calls in this regard for a European Directive in defence of whistleblowers;

Or. en

Amendment 229

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 19 c (new)

Motion for a resolution

Amendment

19c. Highlights that should there be any suspicion that these massive tax deals had a material impact on the financial contributions of member states to the EU budget, an investigation by the EU's anti-fraud arm OLAF might also be warranted;

Or. en

Amendment 230

Eva Kaili

Motion for a resolution

Paragraph 19 d (new)

Motion for a resolution

Amendment

19d. Asks on the Commission to develop appropriate EU standards or proposals as appropriate, in cooperation with the OECD, to address the challenges of taxation of the digital economy;

Or. en

Amendment 231

Eva Kaili

Motion for a resolution

Paragraph 19 e (new)

Motion for a resolution

Amendment

19e. Call on all member states to publish an impact assessment of their Special Purpose Entities and similar legal constructs, as well as data showing the flow of investments through such entities in their countries. Furthermore, member states should ensure that Special Purpose Entities and similar legal constructs cannot be abused for tax purposes by introducing sufficiently strong substance requirements for all such entities;

Or. en

Amendment 232

Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution
Paragraph 20

Motion for a resolution

20. Recalls Parliament's plea for a strengthening of the economic governance framework; calls on the Commission and MSs to enhance the use of the European Semester by integrating the EU tax gap strategy into the annual national stability and growth programmes and national reform programmes;

Resolution on the European Semester for economic policy coordination: implementation of 2014 priorities (texts adopted, P8_TA(2014)0038) and resolution on Fight against Tax Fraud, Tax Evasion and Tax Havens (texts adopted, P7_TA(2013)0205).

Amendment

deleted

Or. el

Amendment 233
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 20

Motion for a resolution

20. Recalls Parliament's plea²⁴ for a strengthening of the economic governance framework; calls on the Commission and MSs to enhance the use of the European Semester by integrating the EU tax gap strategy into the annual national stability and growth programmes and national reform programmes;

²⁴ Resolution on the European Semester for economic policy coordination:

Amendment

20. Recalls Parliament's plea²⁴ for a strengthening of the economic governance framework; calls on the Commission and MSs to enhance the use of the European Semester by integrating the EU tax gap strategy into the annual national stability and growth programmes and national reform programmes, ***without prejudice that tax policy is a national competence;***

²⁴ Resolution on the European Semester for economic policy coordination:

implementation of 2014 priorities (texts adopted, P8_TA(2014)0038) and resolution on Fight against Tax Fraud, Tax Evasion and Tax Havens (texts adopted, P7_TA(2013)0205).

implementation of 2014 priorities (texts adopted, P8_TA(2014)0038) and resolution on Fight against Tax Fraud, Tax Evasion and Tax Havens (texts adopted, P7_TA(2013)0205).

Or. en

Amendment 234

Marco Valli, Marco Zanni

Motion for a resolution

Paragraph 20

Motion for a resolution

20. Recalls Parliament's plea²⁴ for a strengthening of the economic governance framework; calls on the Commission and MSs to *enhance the use* of the European Semester *by integrating the EU tax gap strategy into the annual national stability and growth programmes and national reform programmes;*

²⁴ *Resolution on the European Semester for economic policy coordination: implementation of 2014 priorities (texts adopted, P8_TA(2014)0038) and resolution on Fight against Tax Fraud, Tax Evasion and Tax Havens (texts adopted, P7_TA(2013)0205).*

Amendment

20. Calls on the Commission and MSs to *completely overall the design* of the European Semester *as it has proved to be totally ineffective in stimulating* growth;

Or. it

Amendment 235

Neena Gill

Motion for a resolution

Paragraph 20

Motion for a resolution

20. Recalls Parliament's plea²⁴ for a strengthening of the economic governance framework; calls on the Commission and MSs to enhance the use of the European Semester by integrating the EU tax gap strategy into the annual national stability and growth programmes and national reform programmes;

²⁴ Resolution on the European Semester for economic policy coordination: implementation of 2014 priorities (texts adopted, P8_TA(2014)0038) and resolution on Fight against Tax Fraud, Tax Evasion and Tax Havens (texts adopted, P7_TA(2013)0205).

Amendment

20. Recalls Parliament's plea²⁴ for a strengthening of the economic governance framework; calls on the Commission and MSs to enhance the use of the European Semester by integrating the EU tax gap strategy into the annual national stability and growth programmes and national reform programmes; ***calls on the Commission to invite the MSs to list up and describe in their national reform programmes all tax exemptions given to companies;***

²⁴ Resolution on the European Semester for economic policy coordination: implementation of 2014 priorities (texts adopted, P8_TA(2014)0038) and resolution on Fight against Tax Fraud, Tax Evasion and Tax Havens (texts adopted, P7_TA(2013)0205).

Or. en

Amendment 236
Sylvie Goulard

Motion for a resolution
Paragraph 20 a (new)

Motion for a resolution

Amendment

20a. Encourages the Commission to develop a European taxpayers' code setting out best practices for enhancing cooperation, trust and confidence between tax administrations and taxpayers, for ensuring greater transparency on the rights and obligations of taxpayers and encouraging a service-oriented approach;

Or. en

Amendment 237
Alain Cadec

Motion for a resolution
Paragraph 20 a (new)

Motion for a resolution

Amendment

20a. Emphasises that country-specific recommendations must be accepted and implemented by the MSs, in particular in the budgetary sphere;

Or. fr

Amendment 238
Paul Tang

Motion for a resolution
Paragraph 20 a (new)

Motion for a resolution

Amendment

20a. Calls for a review of the mandate of the Code of Conduct Group in order to improve its effectiveness by making its recommendation binding in nature and provide ambitious results for example by setting up the obligation to publish tax breaks and subsidies for corporations; asks the Code of Conduct Group, furthermore, to provide and promptly publish an oversight of the extent to which countries meet the recommendation set out by the group in its six-monthly progress report to the finance ministers;

Or. en

Amendment 239
Bernd Lucke

Motion for a resolution
Paragraph 21

Motion for a resolution

Amendment

21. Stresses that the quantitative measurement of macroeconomic targets should be accompanied by qualitative indicators (social and environmental, for example), in order to address long-term goals; calls on the Commission, when drafting the country-specific recommendations, to carry out an in-depth study of the MSs' differences;

deleted

Or. en

Amendment 240
Neena Gill

Motion for a resolution
Paragraph 21

Motion for a resolution

Amendment

21. Stresses that the quantitative measurement of macroeconomic targets should be accompanied by qualitative indicators (social and environmental, for example), in order to address long-term goals; calls on the Commission, when drafting the country-specific recommendations, to carry out an in-depth study of the MSs' differences;

21. Stresses that the quantitative measurement of macroeconomic targets should be accompanied by qualitative indicators (social and environmental **as well as national measures adopted to tackle tax fraud**, for example), in order to address long-term goals; calls on the Commission, when drafting the country-specific recommendations, to carry out an in-depth study of the MSs' differences;

Or. en

Amendment 241
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 21

Motion for a resolution

21. Stresses that the quantitative measurement of macroeconomic targets should be accompanied by *qualitative indicators (social and environmental, for example), in order to address long-term goals; calls on the Commission, when drafting the country-specific recommendations, to carry out an in-depth study of the MSs' differences;*

Amendment

21. Stresses that the quantitative measurement of macroeconomic targets should be accompanied by *an in-depth study of the MSs' differences, in order to address long-term goals;*

Or. en

Amendment 242

Dariusz Rosati

Motion for a resolution

Paragraph 21

Motion for a resolution

21. Stresses that the quantitative measurement of macroeconomic targets *should* be accompanied by qualitative indicators (social and environmental, for example), in order to address long-term goals; calls on the Commission, when drafting the country-specific recommendations, to carry out *an in-depth* study of the MSs' differences;

Amendment

21. Stresses that the quantitative measurement of macroeconomic targets *might* be accompanied by qualitative indicators (social and environmental, for example), in order to address long-term goals; calls on the Commission, when drafting the country-specific recommendations, to carry out *a* study of the MSs' differences;

Or. en

Amendment 243

Marco Valli, Marco Zanni

Motion for a resolution

Paragraph 21

Motion for a resolution

21. Stresses that the quantitative

Amendment

21. Stresses that the quantitative

measurement of macroeconomic targets should be accompanied by qualitative indicators (social and environmental, *for example*), in order to address *long-term* goals; calls on the Commission, when drafting the country-specific recommendations, to carry out an in-depth study of the MSs' differences;

measurement of macroeconomic targets should be accompanied by qualitative indicators (social, *occupational* and environmental), in order to address the goals *of Europa 2020*; calls on the Commission, when drafting the country-specific recommendations, to carry out an in-depth study of the MSs' differences;

Or. it

Amendment 244
Burkhard Balz

Motion for a resolution
Paragraph 21

Motion for a resolution

21. Stresses that the *quantitative measurement of macroeconomic targets* should *be accompanied by qualitative indicators (social and environmental, for example), in order to address long-term goals; calls on the Commission, when drafting the country-specific recommendations, to carry out an in-depth study of the MSs' differences;*

Amendment

21. Stresses that the *main focus of the assessments of potential macroeconomic imbalances* should *remain on imbalances which build up inside a Member State over a long period, but advises comparisons between Member States to be made in order to identify best tax practices in the design of tax policies;*

Or. en

Amendment 245
Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution
Paragraph 21 a (new)

Motion for a resolution

21a. Calls on the MSs to make their tax systems more redistributive, to strike a balance between direct and indirect taxation and to take steps to tax all forms of wealth and put an end to tax havens

Amendment

and tax avoidance;

Or. el

Amendment 246

Eva Kaili

Motion for a resolution

Paragraph 21 a (new)

Motion for a resolution

Amendment

21a. Reiterates its call on the Commission to ensure that sufficient time and resources are allocated to the design, the early presentation and the follow-up to the “country specific recommendations” and to provide a democratic scrutiny to the European Parliament;

Or. en

Amendment 247

Eva Kaili

Motion for a resolution

Paragraph 21 b (new)

Motion for a resolution

Amendment

21b. Regrets the lack of substantial progress to the date in the area of taxation and tax reforms in the framework of the commitments of the Euro Plus Pact; calls on the Commission to fully embed pragmatic tax coordination in the European Semester cycle as part of a stronger economic policy coordination;

Or. en

Amendment 248
Eva Kaili

Motion for a resolution
Paragraph 21 c (new)

Motion for a resolution

Amendment

21c. In this context, urges Member States, to simplify their tax systems, modernise their tax administrations and enhance their performance on tax collection, inter alia by establishing efficient revenue collection mechanisms based on modern technology and by supporting new strategies regarding voluntary compliance, risk assessment and monitoring;

Or. en

Amendment 249
Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution
Paragraph 22

Motion for a resolution

Amendment

22. Calls on MSs to shift the tax burden away from labour to ***other forms of sustainable and indirect taxation*** in order to promote growth and ***job*** creation;

22. Draws attention to the emergence of socially unjust tax systems in many MSs, and calls on MSs to shift the tax burden away from labour and basic necessities to wealth, net profits and high incomes in order to promote growth and the creation of high-quality jobs;

Or. el

Amendment 250
Molly Scott Cato
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 22

Motion for a resolution

22. Calls on MSs to shift the tax burden away from labour *to other forms of sustainable and indirect taxation in order to promote growth and job creation;*

Amendment

22. Calls on MSs to shift the tax burden away from labour *and towards resources, including land, which are in short supply and whose exploitation or extraction is environmentally damaging, and especially resources whose extraction or use contributes to climate change; calls on MSs to create appropriate economic incentives consistent with the 2030 vision by enhancing taxes on pollution, especially climate-related pollution;*

Or. en

Amendment 251
Eva Kaili

Motion for a resolution
Paragraph 22

Motion for a resolution

22. Calls on MSs to shift the tax burden away from labour to other forms of sustainable and indirect taxation in order to promote growth and job creation;

Amendment

22. *Calls on MSs to shift the tax burden away from labour to other forms of sustainable and indirect taxation in order to promote growth and job creation; underlines the need for a coordinated approach to the implementation of the necessary reforms on the tax wedge, inter alia through the exchange of best practices; calls on the Commission and the Member States to undertake a concrete ex-post assessment of the implementation of reforms aimed at reducing the tax wedge and report back to the European Parliament in early spring 2015;*

Or. en

Amendment 252
Neena Gill

Motion for a resolution
Paragraph 22

Motion for a resolution

22. Calls on MSs to shift the tax burden away from labour to other forms of sustainable ***and indirect taxation*** in order to promote growth and job creation;

Amendment

22. Calls on MSs to shift the tax burden away from labour to other forms of sustainable ***taxation, in particular environmental taxes***, in order to promote growth and job creation;

Or. en

Amendment 253
Tibor Szanyi

Motion for a resolution
Paragraph 22

Motion for a resolution

22. Calls on MSs to shift the tax burden away from labour to other forms of sustainable ***and indirect*** taxation in order to promote growth and job creation;

Amendment

22. Calls on MSs to shift the tax burden away from labour to other forms of sustainable taxation in order to promote growth and job creation;

Or. en

Amendment 254
Georgios Kyrtos

Motion for a resolution
Paragraph 22

Motion for a resolution

22. Calls on MSs to shift the tax burden away from labour to other forms of sustainable and indirect taxation in order to promote growth and job creation;

Amendment

22. Calls on MSs to shift the tax burden away from labour ***and firms which do not enjoy special, favourable tax status*** to other forms of sustainable and indirect taxation in order to promote growth and

job creation;

Or. el

Amendment 255

Marco Valli, Marco Zanni

Motion for a resolution

Paragraph 22

Motion for a resolution

22. Calls on MSs to shift the tax burden away from labour to other forms of sustainable and *indirect* taxation in order to promote growth and job creation;

Amendment

22. Calls on MSs to ***rethink their tax systems and introduce reforms aimed at ensuring that fair contributions are made by all economic and financial sectors.***

They should also shift the tax burden away from labour ***and consumption*** towards other forms of sustainable taxation in order to promote growth and job creation. ***The financial transaction tax and eco-taxes such as the carbon tax offer a useful means of achieving that objective;***

Or. it

Amendment 256

Alain Cadec

Motion for a resolution

Paragraph 22 a (new)

Motion for a resolution

Amendment

22a. Expresses concern at the degree of tax pressure on SMEs, and draws attention once again to the key role they play as drivers of growth and employment in the EU;

Or. fr

Amendment 257
Eva Kaili

Motion for a resolution
Paragraph 22 a (new)

Motion for a resolution

Amendment

22a. Nevertheless, warns the Commission and the Member States that increases in consumption taxation may have a negative impact on aggregate consumption and economic growth, thus deteriorating poverty and inequality; stresses that targeted rate differentiation and exemptions should remain embedded in the Directive on the Common System of VAT;

Or. en

Amendment 258
Tom Vandenkendelaere

Motion for a resolution
Paragraph 23

Motion for a resolution

Amendment

23. Urges MSs, when introducing property taxes, to ensure the fundamental right of accommodation, by protecting the principal house of each taxpayer;

deleted

Or. nl

Amendment 259
Frank Engel

Motion for a resolution
Paragraph 23

Motion for a resolution

23. Urges MSs, when introducing property taxes, to ensure the fundamental right of accommodation, by protecting the principal house of each taxpayer;

Amendment

23. Urges MSs, when introducing property taxes, to ensure the fundamental right of accommodation, by protecting the principal house of each taxpayer ***and encouraging the construction of new housing through the introduction of tailored tax incentives;***

Or. fr

Amendment 260
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 23

Motion for a resolution

23. Urges MSs, when introducing property taxes, to ensure ***the fundamental right of accommodation, by protecting the principal house of each taxpayer;***

Amendment

23. Urges MSs, when introducing property taxes, to ensure ***that all relevant side effects are taken into account.***

Or. en

Amendment 261
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 23

Motion for a resolution

23. Urges MSs, when introducing property taxes, to ensure the fundamental right of accommodation, by protecting the principal house of each taxpayer;

Amendment

23. Urges MSs, when introducing property taxes, to ensure the fundamental right of accommodation, by protecting the principal house of each taxpayer, ***without prejudice that tax policy is a national competence;***

Or. en

Amendment 262
Neena Gill

Motion for a resolution
Paragraph 23

Motion for a resolution

23. Urges MSs, when introducing property taxes, to ensure the fundamental right of accommodation, by protecting the principal house of each taxpayer;

Amendment

23. Urges MSs, when introducing property taxes ***based upon the real value of the property***, to ensure the fundamental right of accommodation, by protecting the principal house of each taxpayer

Or. en

Amendment 263
Marco Valli, Marco Zanni

Motion for a resolution
Paragraph 23

Motion for a resolution

23. Urges MSs, ***when introducing property taxes***, to ensure the fundamental right of accommodation, by protecting the principal house of each taxpayer;

Amendment

23. Urges MSs ***to introduce a carbon tax and a financial transaction tax and hence*** to ensure the fundamental right of accommodation by protecting the principal house of each taxpayer;

Or. it

Amendment 264
Dimitrios Papadimoulis, Fabio De Masi, Paloma López Bermejo, Marisa Matias

Motion for a resolution
Paragraph 23 a (new)

Motion for a resolution

Amendment

23a. Deplores and calls for the discontinuation of the unjust tax policies implemented in the MSs required to undertake economic adjustment

programmes, in particular under the supervision of the troïka, policies which entail the retroactive taxation of low incomes and which thus serve to impoverish whole swathes of society, an outcome at odds with the principles of the proportional equality and progressivity of taxation;

Or. el

Amendment 265
Esther de Lange

Motion for a resolution
Paragraph 24

Motion for a resolution

Amendment

24. Requests that reforming tax expenditures should not result in an unjustified decrease in public expenditures;

deleted

Or. nl

Amendment 266
Alain Cadec

Motion for a resolution
Paragraph 24

Motion for a resolution

Amendment

24. Requests that reforming tax expenditures should not result in an unjustified decrease in public expenditures;

deleted

Or. fr

Amendment 267
Tom Vandenkendelaere

Motion for a resolution
Paragraph 24

Motion for a resolution

Amendment

24. Requests that reforming tax expenditures should not result in an unjustified decrease in public expenditures;

deleted

Or. nl

Amendment 268
Dariusz Rosati

Motion for a resolution
Paragraph 24

Motion for a resolution

Amendment

24. Requests that reforming tax expenditures should not result in an unjustified decrease in public expenditures;

deleted

Or. en

Amendment 269
Bernd Lucke

Motion for a resolution
Paragraph 24

Motion for a resolution

Amendment

24. Requests that reforming tax expenditures should not result in an unjustified decrease in public expenditures;

deleted

Or. en

Amendment 270
Bernard Monot

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Requests that reforming tax expenditures should ***not result in an unjustified decrease in public expenditures***;

Amendment

24. Requests that reforming tax expenditures should ***be accompanied by measures to rationalise public spending, as this is the only way to reduce budget imbalances in the MSs to a significant degree***;

Or. fr

Amendment 271
Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Requests that ***reforming tax*** expenditures should ***not result in an unjustified decrease in public expenditures***;

Amendment

24. Requests that ***budget*** expenditures should ***be reformed in a way which is friendly towards creation of the job growth, which in turn will generate additional tax income***;

Or. en

Amendment 272
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Requests that reforming tax expenditures should not result in an unjustified decrease in public expenditures;

Amendment

24. Requests that reforming tax expenditures should not result in an unjustified decrease in public expenditures;

without prejudice that tax policy is a national competence;

Or. en

Amendment 273

Marco Valli, Marco Zanni

Motion for a resolution

Paragraph 24

Motion for a resolution

24. *Requests* that *reforming* tax *expenditures* should not result in an unjustified decrease in public expenditures;

Amendment

24. *Considers* that *national* tax *reforms* should not result in an unjustified decrease in public expenditures. *Those reforms should provide for alternative and innovative sources of revenue, such as the FTT and the carbon tax, which support productive public spending and discourage activities that generate negative externalities;*

Or. it

Amendment 274

Sander Loones

Motion for a resolution

Paragraph 25

Motion for a resolution

25. *Calls on the Commission and the MSs to reflect on new and innovative tax forms; stresses that the debate on the FTT is crucial;*

deleted

Amendment

Or. en

Amendment 275

Marco Valli, Marco Zanni

Motion for a resolution
Paragraph 25

Motion for a resolution

25. Calls on the Commission and the MSs to reflect on new and innovative tax forms; stresses that the debate on the FTT is crucial;

Amendment

deleted

Or. it

Amendment 276
Frank Engel

Motion for a resolution
Paragraph 25

Motion for a resolution

25. Calls on the Commission and the MSs to reflect on new and innovative tax forms; stresses that the debate on the FTT is crucial;

Amendment

25. Calls on the Commission and the MSs to reflect on new and innovative tax forms ***conducive to growth and employment;*** stresses that the debate on the FTT is crucial ***if it at least prompts consideration of the scope for generating own resources for the EU budget;***

Or. fr

Amendment 277
Bernard Monot

Motion for a resolution
Paragraph 25

Motion for a resolution

25. Calls on the Commission and the MSs to reflect on new and innovative tax forms; stresses that the debate on the FTT is crucial;

Amendment

25. Calls on the Commission and the MSs to reflect on new and innovative tax forms, ***although they must be consistent with a general trend towards lower taxation and not add to the existing tax burden;*** stresses that the debate on the FTT is crucial ***and***

that it is vital that it should focus primarily on the financial products which are the most volatile and which therefore pose the greatest threat to the stability of the financial system;

Or. fr

Amendment 278
Jonás Fernández

Motion for a resolution
Paragraph 25

Motion for a resolution

25. Calls on the Commission and the MSs to reflect on new and innovative tax forms; stresses that the debate on the FTT is crucial;

Amendment

25. Calls on the Commission and the MSs to reflect on new and innovative tax forms; stresses that the debate on the FTT is crucial; ***calls on the Commission and Council in this context to give consideration to measures to link the revenue accruing from this tax with the European Fund for Strategic Investment, so as to boost the additional public resources needed to implement a credible European investment plan that is capable of generating additional private investment of the order of EUR 252 billion;***

Or. es

Amendment 279
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 25

Motion for a resolution

25. Calls on the Commission and the MSs to reflect on new and innovative tax forms; ***stresses that the debate on the FTT is***

Amendment

25. Calls on the Commission and the MSs to reflect on new and innovative tax forms;

crucial;

Or. en

Amendment 280

Sampo Terho

Motion for a resolution

Paragraph 25

Motion for a resolution

25. Calls on the Commission and the MSs to reflect on new and innovative tax *forms*; stresses that the debate on the FTT *is crucial*;

Amendment

25. Calls on the Commission and the MSs to reflect on new and innovative tax *measures*; stresses that the debate on the FTT *has failed to produce any workable solution*;

Or. en

Amendment 281

Bernard Monot

Motion for a resolution

Paragraph 25 a (new)

Motion for a resolution

Amendment

25a. Reminds the MSs of the need to maintain compulsory taxation at a level which does not act as a brake on initiative and entrepreneurship and that tax flight is not linked solely to the existence of tax havens, but also to the excessive levels of taxation which taxpayers sometimes face in their countries of origin;

Or. fr

Amendment 282

Olle Ludvigsson, Jytte Guteland

Motion for a resolution
Paragraph 25 a (new)

Motion for a resolution

Amendment

25a. Underlines the importance of not creating tax structures that exacerbate social inequalities; stresses that large inequalities are not only unacceptable per se, but could also have negative effects on economic growth;

Or. en

Amendment 283
Ramon Tremosa i Balcells

Motion for a resolution
Paragraph 25 a (new)

Motion for a resolution

Amendment

25a. Believes that in those regions with legislative powers fiscal federalism, which means tax collection at regional level, is the tool to enhance the fiscal responsibility and efficiency of regional governments.

Or. en

Amendment 284
Olle Ludvigsson, Jytte Guteland

Motion for a resolution
Paragraph 25 b (new)

Motion for a resolution

Amendment

25b. Stresses, in line with Commission observations, that environmental taxes are relatively growth-friendly and that shifts towards this field of taxation could therefore be beneficial to growth;

Amendment 285

Bernd Lucke

Motion for a resolution

Paragraph 26

Motion for a resolution

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; recognises that an increase in environmental taxes has the potential to generate revenues and jobs; calls on the Commission to come forward with appropriate legislative proposals;

Amendment

deleted

Amendment 286

Olle Ludvigsson, Jytte Guteland

Motion for a resolution

Paragraph 26

Motion for a resolution

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; recognises that an increase in environmental taxes has the potential to generate revenues and jobs; calls on the Commission to come forward with appropriate legislative proposals;

Amendment

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; recognises that an increase in environmental taxes has the potential to generate revenues, **growth** and jobs; calls on the Commission to come forward with appropriate legislative proposals;

Amendment 287

Theodor Dumitru Stolojan

Motion for a resolution
Paragraph 26

Motion for a resolution

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; **recognises** that an increase in environmental taxes has the potential to generate revenues and jobs; calls on the Commission to come forward with **appropriate** legislative proposals;

Amendment

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; **notes** that an increase in environmental taxes has the potential to generate revenues and jobs; calls on the Commission to come forward with legislative proposals, **if deemed appropriate**;

Or. en

Amendment 288
Cora van Nieuwenhuizen

Motion for a resolution
Paragraph 26

Motion for a resolution

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; **recognises that an increase in environmental taxes has the potential to generate revenues and jobs; calls on the Commission to come forward with appropriate legislative proposals**;

Amendment

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; **stresses that the introduction of a common energy tax is not congruent with member states' tax sovereignty**;

Or. en

Amendment 289
Sander Loones

Motion for a resolution
Paragraph 26

Motion for a resolution

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; recognises that ***an increase in*** environmental taxes has the potential to generate revenues and jobs; calls on the Commission to come forward with appropriate legislative proposals;

Amendment

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; recognises that ***a shift towards*** environmental taxes has the potential to generate revenues and jobs; calls on the Commission to come forward with appropriate legislative proposals;

Or. en

Amendment 290

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 26

Motion for a resolution

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; recognises that an increase in environmental taxes has the potential to generate revenues and jobs; calls on the Commission to come forward with appropriate legislative proposals;

Amendment

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; recognises that an increase in environmental taxes has the potential to generate revenues and jobs; calls on the Commission ***not to scrap the Energy Taxation Directive but instead to revive discussions and*** to come forward with appropriate ***complementary*** legislative proposals;

Or. en

Amendment 291

Alain Cadec

Motion for a resolution

Paragraph 26

Motion for a resolution

26. Underlines the fact that MSs' taxation policy on environmental taxes should ***be aligned with*** the EU 2020 strategy; ***recognises that an increase in environmental taxes has the potential to generate revenues and jobs; calls on the Commission to come forward with appropriate legislative proposals;***

Amendment

26. Underlines the fact that MSs' taxation policy on environmental taxes should ***form an integral part of*** the EU 2020 strategy;

Or. fr

Amendment 292

Neena Gill

Motion for a resolution

Paragraph 26

Motion for a resolution

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; recognises that an increase in environmental taxes has the potential to generate revenues and jobs; calls on the Commission to come forward with appropriate legislative proposals;

Amendment

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; recognises that an increase in environmental ***and property*** taxes has the potential to generate revenues and jobs; calls on the Commission to come forward with appropriate legislative proposals;

Or. en

Amendment 293

Dariusz Rosati

Motion for a resolution

Paragraph 26

Motion for a resolution

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy; ***recognises that an increase in***

Amendment

26. Underlines the fact that MSs' taxation policy on environmental taxes should be aligned with the EU 2030 strategy;

environmental taxes has the potential to generate revenues and jobs; calls on the Commission to come forward with appropriate legislative proposals;

Or. en

Amendment 294
Tom Vandenkendelaere

Motion for a resolution
Paragraph 26 a (new)

Motion for a resolution

Amendment

26a. Reiterates the need for a fundamental review of the European own resources system; takes the view that allocating more own resources in a budget-neutral manner would give the Commission greater effectiveness and autonomy and lead to a more transparent European budget; looks forward eagerly, therefore, to the results of the High Level Group on Own Resources;

Or. nl

Amendment 295
Sylvie Goulard

Motion for a resolution
Paragraph 26 a (new)

Motion for a resolution

Amendment

26a. Recalls that following the "Luxleaks revelations" the European Parliament will produce an Inquiry report on Tax Fairness in Europe and a Legislative report on Bringing transparency, coordination and convergence to Corporate Tax policies in the Union;

Or. en

Amendment 296

Molly Scott Cato

on behalf of the Verts/ALE Group

Eva Kaili

Motion for a resolution

Paragraph 26 a (new)

Motion for a resolution

Amendment

26a. Calls for the ending of tax advantages and exemptions granted to the aviation industry; calls for the ending of the distorting impact of lower fuel duty for diesel which adds to air pollution;

Or. en

Amendment 297

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 26 a (new)

Motion for a resolution

Amendment

26a. Calls on the Commission to systematically issue country specific recommendations to phase out fossil subsidies and to shift taxes away from labour towards environmentally harmful activities;

Or. en

Amendment 298

Jonás Fernández

Motion for a resolution

Paragraph 26 a (new)

Motion for a resolution

Amendment

26a. Notes that recent research has found empirical evidence in favour of introducing a global or European tax on capital to reduce the disparity between the rate of return on capital and the rate of economic growth, which would have the effect of reducing wealth and income inequality; calls, therefore, on the Commission to draw up a comparative study on the various taxes on wealth that exist in the Member States, with a view to giving consideration to harmonising them or bringing them together in a European tax on capital;

Or. es

Amendment 299

Molly Scott Cato

on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 26 b (new)

Motion for a resolution

Amendment

26b. Proposes an EU wide energy tax linked to the calorific content of fuels and their carbon output, where fees are charged at the point of extraction; proposes that revenues from such a system are redistributed towards investment in public services and welfare spending; underlines that this could bring about significant redistribution of wealth from those who have higher energy use towards the more vulnerable members of our societies;

Or. en