



EUROPEAN PARLIAMENT

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Committee on Budgets

2011/0341(COD)

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AMENDMENTS

5 - 27

Draft opinion
Hynek Fajmon
(PE487.906v01-00)

establishment of an action programme for customs and taxation in the European Union for the period 2014-2020 (FISCUS) and repeal of Decisions No 1482/2007/EC and No 624/2007/EC

Proposal for a regulation
(COM(2011)0706 – C7-0398/2011 – 2011/0341(COD))

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PE489.616v01-00

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United in diversity

EN

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Amendment 5
Jens Geier

Draft legislative resolution
Paragraph 1 a (new)

Draft legislative resolution

Amendment

1a. Recalls its resolution of 8 June 2011 on Investing in the future: a new Multiannual Financial Framework (MFF) for a competitive, sustainable and inclusive Europe¹; reiterates that sufficient additional resources are needed in the next MFF in order to enable the Union to fulfil its existing policy priorities and the new tasks provided for in the Treaty of Lisbon, as well as to respond to unforeseen events; points out that even with an increase in the level of resources for the next MFF of at least 5 % compared to the 2013 level only a limited contribution can be made to the achievement of the Union's agreed objectives and commitments and the principle of Union solidarity; challenges the Council, if it does not share this approach, to clearly identify which of its political priorities or projects could be dropped altogether, despite their proven European added value;

¹Texts adopted, P7_TA(2011)0266.

Or. en

Amendment 6
Carl Haglund

Draft legislative resolution
Paragraph 1 a (new)

Draft legislative resolution

Amendment

1a. Recalls its resolution of 8 June 2011 on Investing in the future: a new Multiannual Financial Framework (MFF) for a competitive, sustainable and inclusive Europe¹; reiterates that, regardless of realisable savings and reallocations, sufficient additional resources are needed in the next MFF in order to enable the Union to fulfil its existing policy priorities and the new and reinforced tasks provided for in the Treaty of Lisbon, such as consumer protection, as well as to respond to unforeseen events; challenges the Council, if it does not share this approach, to clearly identify which of its political priorities or projects could be dropped altogether, despite their proven European added value;

¹Texts adopted, P7_TA(2011)0266.

Or. en

**Amendment 7
Jens Geier**

**Draft legislative resolution
Paragraph 1 b (new)**

Draft legislative resolution

Amendment

1b. Welcomes the Commission's proposal to merge the current customs and tax cooperation programmes into a single programme due to their obvious synergies and in line with aim of simplification; highlights however the need to preserve the specificities of policies related to customs and taxation;

Or. en

Amendment 8
Jens Geier

Proposal for a regulation
Recital 3

Text proposed by the Commission

(3) The Programme activities, i.e. the European Information Systems, the joint actions for customs and tax officials and the common training initiatives, **are expected to** contribute to the realisation of the Europe 2020 Strategy for smart, sustainable and inclusive growth¹. In providing a framework for activities which strive for more efficient customs and tax authorities, strengthen the competitiveness of businesses, promote employment and contribute to the protection of the Union's financial and economic interests, the Programme will actively strengthen the functioning of the customs union and the internal market.

¹ COM(2010) 2020.

Amendment

(3) The Programme activities, i.e. the European Information Systems, the joint actions for customs and tax officials and the common training initiatives, **will** contribute to the realisation of the Europe 2020 Strategy for smart, sustainable and inclusive growth¹ **by strengthening the functioning of the Single Market, providing a framework to support activities enhancing productivity of the public sector and pushing technical progress and innovation in national and European customs and tax administrations.** In providing a framework for activities which strive for more efficient customs and tax authorities, strengthen the competitiveness of businesses, promote employment and contribute to the protection of the Union's financial and economic interests, the Programme will actively strengthen the functioning of the customs union and the internal market.

Or. en

Amendment 9
Rolandas Paksas

Proposal for a regulation
Recital 3

Text proposed by the Commission

(3) The Programme activities, i.e. the European Information Systems, the joint actions for customs and tax officials and the common training initiatives, are

Amendment

(3) The Programme activities, i.e. the European Information Systems, the joint actions for customs and tax officials and the common training initiatives, are

expected to contribute to the realisation of the Europe 2020 Strategy for smart, sustainable and inclusive growth. In providing a framework for activities which strive for more efficient customs and tax authorities, strengthen the competitiveness of businesses, promote employment and ***contribute to the protection of the Union's*** financial and economic interests, the Programme will actively strengthen the functioning of the customs union and the internal market.

expected to contribute to the realisation of the Europe 2020 Strategy for smart, sustainable and inclusive growth. In providing a framework for activities which strive for more efficient customs and tax authorities, strengthen the competitiveness of businesses, promote employment and ***rationalise and coordinate the Member States' actions to protect their*** financial and economic interests ***and those of the Union***, the Programme will actively strengthen the functioning of the customs union and the internal market.

Or. It

Amendment 10
Jens Geier

Proposal for a regulation
Recital 3 a (new)

Text proposed by the Commission

Amendment

(3a) The customs sector of the programme should lead to an increased cooperation in the field of customs between the member states which is essential for the Single Market. Customs duties are also an important source of revenue both for the Union and national budgets and could therefore be seen as an important instrument for efficient public finance.

Or. en

Amendment 11
Jens Geier

Proposal for a regulation
Recital 6 a (new)

(6a) Estimates indicate that tax evasion cost the governments of the Member States every year approximately EUR 860 billion and tax avoidance about EUR 150 billion. The scale of tax evasion and avoidance undermines citizens' trust and confidence in the fairness and legitimacy of tax collection. By halving the tax gap, Member States could achieve new tax revenue without raising tax rates. Both the European Parliament, in its resolution of 19 April 2012¹ and the European Council, in its conclusions of 1-2 March 2012, called for concrete ways to combat tax fraud and tax evasion, including through administrative cooperation and coordination between tax systems. It is thus important to put an additional focus on the fight against tax fraud, avoidance and evasion compared to the programming period 2007-2013 and as a way to support an EU Action Plan with a comprehensive timetable and quantitative target.

1 Texts adopted, P7_TA(2012)0137.

Or. en

Amendment 12
Jens Geier

Proposal for a regulation
Recital 14

Text proposed by the Commission

(14) The financial interests of the Union should be protected through appropriate measures throughout the expenditure cycle, including the prevention, detection and investigation of irregularities, the recovery

Amendment

(14) The financial interests of the Union should be protected through appropriate measures throughout the expenditure cycle, including the prevention, detection and investigation of irregularities, the recovery

of funds lost, wrongly paid or incorrectly used and, where appropriate, penalties.

of funds lost, wrongly paid or incorrectly used and, where appropriate, penalties. ***The protection of the financial interests of the Union is clearly in the self-interest of the Member States and could also be seen as an important instrument for Member States to increase their own national revenues.***

Or. en

Amendment 13

Jens Geier

Proposal for a regulation

Article 1 – paragraph 2

Text proposed by the Commission

2. The Programme shall be composed of a customs sector and a taxation sector.

Amendment

2. The Programme shall be composed of a customs sector and a taxation sector, ***which shall have distinct annual work programmes while being complementary and building synergies.***

Or. en

Amendment 14

Angelika Werthmann

Proposal for a regulation

Article 4 – paragraph 2

Text proposed by the Commission

This objective will be measured, inter alia by the following indicator: the evolution of the perception of Programme stakeholders regarding the contribution of the Programme towards the functioning of the Customs Union and the strengthening of the internal market.

Amendment

This objective will be measured, inter alia by the following indicator: the evolution of the perception of Programme stakeholders regarding the contribution of the Programme towards the functioning of the Customs Union and the strengthening of the internal market. ***In addition, the Commission will devise further measurable and objectively verifiable***

indicators of attainment of the objective.

Or. de

Amendment 15
Jens Geier

Proposal for a regulation
Article 5 – paragraph 1 – point c

Text proposed by the Commission

(c) to prevent fraud and tax evasion and to enhance competitiveness, safety and security by enhancing cooperation with international organisations, other governmental authorities, third countries, economic operators and their organisations,

Amendment

(c) to prevent fraud, **tax avoidance** and tax evasion and to enhance competitiveness, safety and security by enhancing cooperation with international organisations, other governmental authorities, third countries, economic operators and their organisations,

Or. en

Amendment 16
Jens Geier

Proposal for a regulation
Article 5 – paragraph 1 – point e

Text proposed by the Commission

(e) to protect the financial and economic interests of the European Union and its Member States through the fight against fraud and tax evasion,

Amendment

(e) to protect the financial and economic interests of the European Union and its Member States through the fight against fraud, **tax avoidance** and tax evasion,

Or. en

Amendment 17
Jens Geier

Proposal for a regulation
Article 5 – paragraph 2

Text proposed by the Commission

2. Each of the specific objectives above shall be measured by ***an indicator based on the perception of Programme stakeholders regarding the contribution of the Programme to the realisation of the specific objectives.***

Amendment

2. Each of the specific objectives above shall be measured by ***a combination of quantitative and qualitative indicators.***

Or. en

Amendment 18
Angelika Werthmann

Proposal for a regulation
Article 5 – paragraph 2

Text proposed by the Commission

2. Each of the specific objectives above shall be measured by an indicator based on the perception of Programme stakeholders regarding the contribution of the Programme to the realisation of the specific objectives.

Amendment

2. Each of the specific objectives above shall be measured by an indicator based on the perception of Programme stakeholders regarding the contribution of the Programme to the realisation of the specific objectives. ***In addition, the Commission will devise further measurable and objectively verifiable indicators of attainment of the objective for each of the points referred to in paragraph 1.***

Or. de

Amendment 19
Jens Geier

Proposal for a regulation
Article 10 – title

Text proposed by the Commission

Financial Framework

Amendment

Budget

Amendment 20
Jens Geier

Proposal for a regulation
Article 10 – paragraph 1

Text proposed by the Commission

1. The financial envelope for the implementation of the Programme shall be EUR 777.600.000 (in current prices).

Amendment

1. The financial envelope for the implementation of the Programme *within the meaning of point [17] of the Interinstitutional Agreement of XX/201Z between the European Parliament, the Council and the Commission on cooperation in budgetary matters and sound financial management* shall be EUR 777.600.000 (in current prices).

Or. en

Amendment 21
Jens Geier

Proposal for a regulation
Article 10 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. Annual appropriations shall be decided while respecting the prerogatives of the budgetary authority.

Or. en

Amendment 22
Rolandas Paksas

Proposal for a regulation
Article 10 – paragraph 2

Text proposed by the Commission

2. The financial allocation for the Programme may also cover expenses pertaining to preparatory, monitoring, control, audit and evaluation activities which are required for the management of the Programme and the achievement of its objectives; in particular, studies, meetings of experts, information and communication actions, including corporate communication of the political priorities of the European Union as far as they are related to general objectives of this Regulation, expenses linked to IT networks focusing on information processing and exchange, together with all other technical and administrative assistance expenses incurred by the Commission for the management of the Programme.

Amendment

2. The financial allocation for the Programme may also cover expenses pertaining to ***the implementation of national actions and to*** preparatory, monitoring, control, audit and evaluation activities which are required for the management of the Programme and the achievement of its objectives; in particular, studies, meetings of experts, information and communication actions, including corporate communication of the political priorities of the European Union as far as they are related to general objectives of this Regulation, expenses linked to IT networks focusing on information processing and exchange, together with all other technical and administrative assistance expenses incurred by the Commission for the management of the Programme.

Or. It

Amendment 23
Jens Geier

Proposal for a regulation
Article 13 – paragraph 1

Text proposed by the Commission

1. The Commission shall implement the Programme by means of an annual work programme for each sector of the Programme, including the priorities for the Programme, the breakdown of the budget and the evaluation criteria for the grants for actions. These implementing acts shall be adopted in accordance with the examination procedure referred to in Article 14(2) and ***with*** the Financial Regulation.

Amendment

1. The Commission shall implement the Programme by means of an annual work programme for each sector of the Programme, including the priorities for the Programme, the breakdown of the budget and the evaluation criteria for the grants for actions. These ***annual work programmes shall carefully respect the balance between the customs and the taxation parts. Those*** implementing acts shall be adopted in accordance with ***Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16***

February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers¹, the examination procedure referred to in Article 14(2) and the Financial Regulation.

¹ *OJ L 55, 28.2.2011, p. 13.*

Or. en

Amendment 24
Angelika Werthmann

Proposal for a regulation
Article 15 – paragraph 2

Text proposed by the Commission

2. A set of key performance indicators set out in Article 5(2) shall be used, inter alia, to measure the effects and impacts of the Programme. They shall be measured against pre-defined baselines reflecting the situation before implementation.

Amendment

2. A set of key performance indicators set out in Article 5(2) shall be used, inter alia, to measure the effects and impacts of the Programme. ***The Commission shall seek to define these performance indicators as measurable and objectively verifiable. The performance indicators*** shall be measured against pre-defined baselines reflecting the situation before implementation.

Or. de

Amendment 25
Jens Geier

Proposal for a regulation
Article 16 – title

Text proposed by the Commission

Evaluation

Amendment

Evaluation ***and review***

Or. en

Amendment 26
Jens Geier

Proposal for a regulation
Article 16 – paragraph 2

Text proposed by the Commission

2. The Commission shall establish a mid-term evaluation report on the achievement of the objectives of the Programme actions, the efficiency of the use of resources and the European added value of the Programme no later than mid 2018. This report shall additionally address the simplification, the continued relevance of the objectives, as well as the contribution of the Programme to the Union priorities of smart, sustainable and inclusive growth.

Amendment

2. The Commission shall establish a mid-term evaluation report on the achievement of the objectives of the Programme actions, the efficiency of the use of resources and the European added value of the Programme no later than mid 2018. This report shall additionally address the simplification, the continued relevance of the objectives, as well as the contribution of the Programme to the Union priorities of smart, sustainable and inclusive growth.
On the basis of this evaluation, and if appropriate, the Commission may propose to the legislative authority to amend this Regulation.

Or. en

Amendment 27
Jens Geier

Proposal for a regulation
Annex – part I – point 6

Text proposed by the Commission

6. To set up actions relating to customs and taxation involving third countries and external experts

Amendment

6. To set up actions relating to customs and taxation involving third countries and external experts, ***notably to increase transparency and tighter control to prevent the use of tax havens***

Or. en