



2015/2010(INL)

6.10.2015

AMENDMENTS

1 - 89

Draft opinion
Massimiliano Salini
(PE564.914v02-00)

on the bringing transparency, coordination and convergence to Corporate Tax policies in the Union
(2015/2010(INL))

Amendment 1
Ernest Maragall
on behalf of the Verts/ALE Group

Draft opinion
Paragraph 1

Draft opinion

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, ***promoting clear and fair tax rulings, combatting aggressive tax planning and*** re-launching the Common Consolidated Corporate Tax Base scheme, stressing the importance to avoid ***any*** increase in administrative burdens and cost of compliance;

Amendment

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, ***and to stop their fiscal competition in the form of fiscal privileges to multinational corporations as means to attract or retain them, as in addition to being unfair and harmful, such practices constitute a heavy market distortion and penalize the rest of companies, mainly the SME's; welcomes the*** re-launching ***of*** the Common Consolidated Corporate Tax Base scheme ***and urges its full implementation,*** stressing the importance to avoid ***the*** increase in administrative burdens and cost of compliance ***that would be implied by a new delay and a lengthy open-ended two-step procedure; believes CCCTB is a critical step towards a Europeanised corporate taxation system;***

Or. en

Amendment 2
Aldo Patriciello

Draft opinion
Paragraph 1

Draft opinion

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear

Amendment

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear

and fair tax rulings, **combatting** aggressive tax planning **and re-launching** the Common Consolidated Corporate Tax Base scheme, **stressing** the importance to avoid any increase in administrative burdens and cost of compliance;

and fair tax rulings **that aim to reduce** aggressive tax planning **to a minimum, in order to avoid instances of double taxation or double non-taxation; stresses the need to make implementation of the Commission's proposal for a directive on the Common Consolidated Corporate Tax Base scheme (CCCTB) binding and to include therein a general anti-abuse rule common to all Member States; stresses finally** the importance to avoid any increase in administrative **and bureaucratic** burdens and cost of compliance;

Or. it

Amendment 3

Dario Tamburrano, David Borrelli, Rolandas Paksas

Draft opinion

Paragraph 1

Draft opinion

1. **Welcomes** the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning and re-launching the Common Consolidated Corporate Tax Base scheme, stressing the importance to avoid **any increase** in administrative burdens and cost of compliance;

Amendment

1. **Takes note of** the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning and re-launching the Common Consolidated Corporate Tax Base scheme; **insists in the importance of ensuring a fully public and transparent country-by-country reporting for multinational companies, while** stressing the importance to avoid **unjustified increases** in administrative burdens and cost of compliance;

Or. en

Amendment 4

Kaja Kallas, Juan Carlos Girauta Vidal, Philippe De Backer

Draft opinion
Paragraph 1

Draft opinion

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting **clear** and fair tax rulings, combatting aggressive tax planning **and re-launching** the Common Consolidated Corporate Tax Base scheme, **stressing the importance to avoid any increase in** administrative burdens and cost of compliance;

Amendment

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting **transparent** and fair tax rulings, combatting aggressive tax planning; **welcomes the initiative of the Commission to re-launch** the Common Consolidated Corporate Tax Base scheme **that should serve at reducing** administrative burdens and cost of compliance **for businesses and closing loopholes between national systems** ;

Or. en

Amendment 5
Roger Helmer, David Coburn

Draft opinion
Paragraph 1

Draft opinion

1. **Welcomes the recent initiatives of the Commission and** encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning **and re-launching the Common Consolidated Corporate Tax Base scheme**, stressing the importance to avoid any increase in administrative burdens and cost of compliance;

Amendment

1. Encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning, stressing the importance to avoid any increase in administrative burdens and cost of compliance;

Or. en

Amendment 6

Cora van Nieuwenhuizen

Draft opinion
Paragraph 1

Draft opinion

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning **and re-launching the** Common Consolidated Corporate Tax Base scheme, **stressing** the importance **to avoid** any increase in administrative burdens and cost of compliance;

Amendment

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings **and** combatting aggressive tax planning; **stresses that before reconsidering a** Common Consolidated Corporate Tax Base **scheme, comprehensive research should be conducted on the different criteria on which such a scheme could be based, followed by an appropriate impact assessment; underlines** the importance **of avoiding** any increase in administrative burdens and cost of compliance;

Or. en

Amendment 7
Jean-Luc Schaffhauser

Draft opinion
Paragraph 1

Draft opinion

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, **combatting** aggressive tax planning and re-launching the Common Consolidated Corporate Tax Base scheme, stressing the importance **to avoid** any increase in administrative burdens and cost of compliance;

Amendment

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, **combating** aggressive tax planning and re-launching the Common Consolidated Corporate Tax Base scheme, stressing the importance **of avoiding** any increase in administrative burdens and cost of compliance **and pointing out that the Member States must retain complete freedom with regard to arrangements for**

tax exemptions and tax relief for strategic sectors of industry;

Or. fr

Amendment 8

Paloma López Bermejo, Marisa Matias, Miloslav Ransdorf

Draft opinion

Paragraph 1

Draft opinion

1. *Welcomes* the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, ***promoting clear and fair*** tax rulings, combatting aggressive tax planning and re-launching the Common Consolidated Corporate Tax Base scheme, ***stressing the importance to avoid any increase in administrative burdens and cost of compliance;***

Amendment

1. *Notes* the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, ***be transparent in its taxation schemes, including*** tax rulings, combatting aggressive tax planning and re-launching the Common Consolidated Corporate Tax Base scheme;

Or. en

Amendment 9

Krišjānis Kariņš

Draft opinion

Paragraph 1

Draft opinion

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning ***and*** re-launching the Common Consolidated Corporate Tax Base scheme, stressing the importance to avoid any increase in administrative burdens and cost of compliance;

Amendment

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning; ***stresses that*** re-launching of the Common Consolidated Corporate Tax Base scheme ***shall be carefully evaluated while retaining the principle of subsidiarity in the area of taxation in***

Member States; stressing the importance to avoid any increase in administrative burdens and cost of compliance **for Member States;**

Or. en

Amendment 10

Lefteris Christoforou, Neoklis Sylikiotis, Eleni Theocharous, Costas Mavrides, Demetris Papadakis

Draft opinion

Paragraph 1

Draft opinion

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning **and re-launching the Common Consolidated Corporate Tax Base scheme**, stressing the importance to avoid any increase in administrative burdens and cost of compliance;

Amendment

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning , stressing the importance to avoid any increase in administrative burdens and cost of compliance;

Or. en

Amendment 11

Evžen Tošenovský

Draft opinion

Paragraph 1

Draft opinion

1. **Welcomes** the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning and **re-launching the Common Consolidated Corporate Tax**

Amendment

1. **Notes** the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning and **stresses** the importance **of avoiding** any increase in administrative

Base scheme, stressing the importance **to avoid** any increase in administrative burdens and cost of compliance;

burdens and cost of compliance;

Or. en

Amendment 12
Jens Geier

Draft opinion
Paragraph 1

Draft opinion

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting **clear and fair** tax rulings, combatting aggressive tax planning and re-launching the Common Consolidated Corporate Tax Base scheme, stressing the importance to avoid any increase in administrative burdens and cost of compliance;

Amendment

1. Welcomes the recent initiatives of the Commission and encourages Member States to tackle further tax fraud, tax evasion and tax avoidance, promoting **automatic and mandatory exchange of information on** tax rulings, combatting aggressive tax planning and re-launching the Common Consolidated Corporate Tax Base scheme, stressing the importance to avoid any increase in administrative burdens and cost of compliance;

Or. en

Amendment 13
Pavel Telička

Draft opinion
Paragraph 1

Draft opinion

1. Welcomes the recent initiatives of the Commission and encourages Member States to **tackle further** tax fraud, tax evasion and tax avoidance, promoting **clear** and fair tax rulings, combatting aggressive tax planning and re-launching the Common Consolidated Corporate Tax Base scheme, **stressing** the importance **to**

Amendment

1. Welcomes the recent initiatives of the Commission and encourages Member States to **intensify tackling** tax fraud, tax evasion and tax avoidance, promoting **transparent** and fair tax rulings, combatting aggressive tax planning and re-launching **gradual and two-step establishment of** the Common

avoid any increase *in* administrative burdens and cost of compliance;

Consolidated Corporate Tax Base scheme; *stresses* the importance *of avoiding unnecessary* increase *of* administrative burdens and cost of compliance;

Or. en

Amendment 14
Inmaculada Rodríguez-Piñero Fernández

Draft opinion
Paragraph 1

Draft opinion

1. Welcomes the recent initiatives of the Commission and encourages Member States to *tackle further* tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning and re-launching the Common Consolidated Corporate Tax Base scheme, stressing the importance to avoid any increase in administrative burdens and cost of compliance;

Amendment

1. Welcomes the recent initiatives of the Commission and encourages Member States to *actively combat* tax fraud, tax evasion and tax avoidance, promoting clear and fair tax rulings, combatting aggressive tax planning and re-launching the Common Consolidated Corporate Tax Base scheme, stressing the importance to avoid any increase in administrative burdens and cost of compliance;

Or. es

Amendment 15
Dario Tamburrano, David Borrelli, Rolandas Paksas

Draft opinion
Paragraph 1 a (new)

Draft opinion

1a. Regrets the lack of collaboration of some Member States regarding the exchange of tax-related information with the rest of the Member States, concerning taxes due and/or paid in their territory by nationals or business registered in the rest of the Member States; considers that the Commission should certainly devote

Amendment

priority efforts to improve the reciprocal collaboration in the matter;

Or. en

Amendment 16
Massimiliano Salini, Fulvio Martusciello

Draft opinion
Paragraph 1 a (new)

Draft opinion

Amendment

Ia. Acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step and that, until consolidation is re-introduced at a later stage, the Commission will include an element of cross border relief; points out that this element is not a perfect substitute for consolidation and time would be necessary to make this new regime fully operational;

Or. en

Amendment 17
Jean-Luc Schaffhauser

Draft opinion
Paragraph 1 a (new)

Draft opinion

Amendment

Ia. Considers that a proposal for harmonisation of corporate tax rates is also required in order to prevent any increase in the pace of corporate relocation as a result of the Common Consolidated Corporate Tax Base and to stop EU countries trying to undercut each other's tax rates;

Amendment 18
Massimiliano Salini, Fulvio Martusciello

Draft opinion
Paragraph 1 b (new)

Draft opinion

Amendment

1b. Recalls that no significant decisions are being taken at Council level on corporate taxation despite recent developments and the need to go further in EU integration in many related fields such as internal market, economic and fiscal governance, banking union;

Or. en

Amendment 19
Paloma López Bermejo, Marisa Matias, Sofia Sakorafa, Miloslav Ransdorf

Draft opinion
Paragraph 2

Draft opinion

Amendment

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development; ***believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced business environment that would allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union;***

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development, by ***ensuring a more equal distribution of income and supporting public budgets; believes that the Union must develop a more transparent and fairer tax system, also for micro, small and medium-sized enterprises and cooperatives vis-à-vis larger businesses;***

Or. en

Amendment 20
Roger Helmer, David Coburn

Draft opinion
Paragraph 2

Draft opinion

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development; ***believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced business environment that would allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union;***

Amendment

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development;

Or. en

Amendment 21
Ernest Maragall
on behalf of the Verts/ALE Group

Draft opinion
Paragraph 2

Draft opinion

2. Believes that fiscal policies and corporate taxation ***should be used as a tool to boost*** growth, jobs and development; believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced business environment that would allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union;

Amendment

2. Believes that fiscal policies and corporate taxation ***can play an important role in boosting sustainable*** growth, ***permanent*** jobs and ***durable*** development; ***considers, therefore, that any positive fiscal discrimination must be applied to support training, innovation, circular economy, energy efficiency and R&D, while avoiding present patent boxes' negative practices;*** believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced business environment that would

allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union;

Or. en

Amendment 22

Kaja Kallas, Juan Carlos Girauta Vidal, Philippe De Backer

Draft opinion

Paragraph 2

Draft opinion

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and ***development***; believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and ***balanced*** business environment that would allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union;

Amendment

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and ***increase Europe's international competitiveness*** ; believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and ***stable*** business environment that would allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union, ***innovative businesses to scale up, and the Union to better attract foreign investment; considers that the Commission should promote competitive, simplified and neutral tax systems, with a reduced number of exemptions***;

Or. en

Amendment 23

Jens Geier

Draft opinion

Paragraph 2

Draft opinion

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development; believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced business environment that would allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union;

Amendment

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development; believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced business environment that would allow businesses, including small and medium-sized enterprises (*SME*), family businesses and self-employed people to operate simpler across the borders within the Union; ***emphasises in this respect that multinational corporations can use instruments for aggressive tax planning that are not available to SMEs, which are therefore severely affected;***

Or. en

Amendment 24

Inmaculada Rodríguez-Piñero Fernández

**Draft opinion
Paragraph 2**

Draft opinion

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development; believes that ***the Union must, by a*** more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced business environment that would allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union;

Amendment

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development; believes that ***tax fraud, tax evasion and tax avoidance in the Union need to be combated so that there is*** more efficient, more transparent and fairer tax treatment for all companies ***and that the Union must*** promote an attractive, competitive, fair, transparent and balanced business environment that would allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union;

Amendment 25
Massimiliano Salini, Fulvio Martusciello

Draft opinion
Paragraph 2

Draft opinion

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development; believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced business environment that would allow businesses, including small and medium-sized enterprises, family businesses *and self-employed people* to operate simpler across the borders within the Union;

Amendment

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development; believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced business environment that would allow businesses, including small and medium-sized enterprises, family businesses, *self-employed people and liberal professions* to operate simpler across the borders within the Union;

Or. en

Amendment 26
Cora van Nieuwenhuizen

Draft opinion
Paragraph 2

Draft opinion

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development; believes that the *Union* must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced business environment that would allow businesses, including small and medium-sized enterprises, family businesses and

Amendment

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development; believes that the *Member States* must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced business environment that would allow businesses, including small and medium-sized enterprises, family businesses and

self-employed people to operate simpler across the borders within the Union;

self-employed people to operate simpler across the borders within the Union;

Or. en

Amendment 27
Pavel Telička

Draft opinion
Paragraph 2

Draft opinion

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development; believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and **balanced** business environment that would allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union;

Amendment

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and development; believes that the Union must, by a more efficient, **significantly less evasive**, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and **stable** business environment that would allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union;

Or. en

Amendment 28
Krišjānis Kariņš

Draft opinion
Paragraph 2

Draft opinion

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and **development**; believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced

Amendment

2. Believes that fiscal policies and corporate taxation should be used as a tool to boost growth, jobs and **investment**; believes that the Union must, by a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced

business environment that would allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union;

business environment that would allow businesses, including small and medium-sized enterprises, family businesses and self-employed people to operate simpler across the borders within the Union;

Or. en

Amendment 29
Flavio Zanonato, Patrizia Toia

Draft opinion
Paragraph 2 a (new)

Draft opinion

Amendment

2a. Reiterates its position that multinational companies in all sectors should disclose in their financial statements, by Member State and by third country in which they have an establishment, a comprehensive range of aggregated information, including their profit or loss before tax, taxes on profit or loss, number of employees, assets held, tax rulings issued by tax authorities etc. (country-by-country reporting); underlines the importance of making this information easily available to the public, possibly in the form of a central EU register; calls on the Commission to take any necessary step to reach this objective;

Or. en

Amendment 30
Dario Tamburrano, David Borrelli, Rolandas Paksas

Draft opinion
Paragraph 2 a (new)

Draft opinion

Amendment

2a. Insist that the Commission should

coordinate the design of common rules in order to eliminate current fiscal privileges of multinational and transnational companies (e.g. tax rulings, tax agreements, etc.), favouring them in an unfair way over SMEs, which have scarce or none possibilities of developing for themselves tailored tax optimisations;

Or. en

Amendment 31
Dario Tamburrano, David Borrelli, Rolandas Paksas

Draft opinion
Paragraph 2 b (new)

Draft opinion

Amendment

2b. Requests the Commission to develop initiatives for improving the identification of tax havens and for applying severe sanctions to European companies which use them for avoiding their tax responsibilities vis-à-vis the Member States;

Or. en

Amendment 32
Ernest Maragall
on behalf of the Verts/ALE Group

Draft opinion
Paragraph 3

Draft opinion

Amendment

3. Stresses that taxes must be paid where profits are made or value is created and where public services and infrastructures are used;

3. Stresses that taxes must be paid where profits are made or value is created and where public services and infrastructures are used; *believes that situation of double non-taxation or very low taxation should be avoided and that tax profits should be*

taxed at least once in the market; believes that to overcome complexity in the present globalized economy and within an EU single market this means this principle should apply to the whole EU through a single EU corporate tax system;

Or. en

Amendment 33
Jens Geier

Draft opinion
Paragraph 3

Draft opinion

3. Stresses that taxes must be paid where profits are made or value is created and where public services and infrastructures are used;

Amendment

3. Stresses that taxes must be paid where profits are made or value is created and where public services and infrastructures are used; *expects a declaration by the Council to respect these principles in national tax laws; points out that in particular multinational corporations (MNCs) use the over-complexity and differences in national tax systems for aggressive tax planning purposes; urges therefore to increase transparency by introducing extensive country-by-country reporting and making it available to the public;*

Or. en

Amendment 34
Adam Gierek

Draft opinion
Paragraph 3

Draft opinion

3. Stresses that taxes must be paid where *profits are made or* value is created and

Amendment

3. Stresses that *all* taxes, *including those on dividends*, must be paid *in the*

where public services and infrastructures are used;

countries where *the real added* value is created and where public services and infrastructures are used, *in proportion to that value, and not solely in the place where the company is registered, unless it is registered in the country where the sole activity is conducted;*

Or. pl

Amendment 35

Paloma López Bermejo, Marisa Matias, Sofia Sakorafa, Miloslav Ransdorf, Neoklis Sylikiotis

Draft opinion

Paragraph 3

Draft opinion

3. Stresses that taxes must be paid where profits are made or value is created and where public services and infrastructures are used;

Amendment

3. Stresses that taxes must be paid where profits are made or value is created and where public services and infrastructures are used; *stresses, in this respect, the need for clear, transparent and coherent rules on the accounting of profits and value creation, thus avoiding their "ad hoc" transfer for taxation purposes, particularly by means of intangibles;*

Or. en

Amendment 36

Jean-Luc Schaffhauser

Draft opinion

Paragraph 3

Draft opinion

3. Stresses that taxes must be paid where profits are made or value is created and where public services and infrastructures are used;

Amendment

3. Stresses that taxes must be paid where profits are made or value is created and where public services and infrastructures are used; *regards the automatic transmission of bank and tax data between Member States as essential in*

this regard;

Or. fr

Amendment 37
Inmaculada Rodríguez-Piñero Fernández

Draft opinion
Paragraph 3

Draft opinion

3. Stresses that taxes must be paid *where* profits are made *or value is created and where public services and infrastructures are used;*

Amendment

3. Stresses that taxes must be paid *in the country in which* profits are made;

Or. es

Amendment 38
Krišjānis Kariņš

Draft opinion
Paragraph 3

Draft opinion

3. Stresses that taxes must be paid where *profits are made* or value is created and where public services and infrastructures are used;

Amendment

3. Stresses that taxes must be paid where *economic activity takes place* or value is created and where public services and infrastructures are used;

Or. en

Amendment 39
Cora van Nieuwenhuizen

Draft opinion
Paragraph 3

Draft opinion

Amendment

3. Stresses that taxes must be paid where *profits are made or value is created and where public services and infrastructures are used*;

3. Stresses that taxes must be paid where value is *added*;

Or. en

Amendment 40

Kaja Kallas, Pavel Telička, Philippe De Backer

Draft opinion

Paragraph 3

Draft opinion

3. Stresses that taxes must be paid where profits are made or value is created *and where public services and infrastructures are used*;

Amendment

3. Stresses that taxes must be paid where profits are made or value is created ;

Or. en

Amendment 41

Anne Sander

Draft opinion

Paragraph 3 a (new)

Draft opinion

Amendment

3a. Deplores the fact that national and international tax legislation has not kept pace with the digital revolution; supports, therefore, the work being done under the auspices of the OECD on the Base Erosion and Profit Shifting (BEPS) project, and calls on the Commission to promote a harmonised definition of the 'permanent establishment' of digital enterprises, with a view to improving the evaluation of profits generated in a given area so that tax contributions can be set accordingly;

Amendment 42
Ernest Maragall
on behalf of the Verts/ALE Group

Draft opinion
Paragraph 3 a (new)

Draft opinion

Amendment

3a. Believes that fundamental corporate governance principles of transparency and accountability will contribute to a strong and stable economy by reducing market volatility and increasing trust in businesses; calls for public, country-by-country reporting on large enterprises in all sectors to increase transparency regarding their activities, in particular regarding profits made, taxes on profit paid and subsidies received; believes that mandatory reporting in this area is an important element of the corporate responsibility of companies to shareholders and society;

Or. en

Amendment 43
Massimiliano Salini, Antonio Tajani, Fulvio Martusciello

Draft opinion
Paragraph 3 a (new)

Draft opinion

Amendment

3a. Acknowledges that the loopholes and mismatches between 28 national tax systems are being exploited by some companies to use aggressive tax planning and abusive tax practices, that erode Member States' revenues and undermine fair burden sharing between taxpayers

and fair competition for business, in particular for SMEs, family businesses, self-employed people and liberal professions;

Or. en

Amendment 44
Flavio Zanonato, Patrizia Toia

Draft opinion
Paragraph 3 a (new)

Draft opinion

Amendment

3a. Believes that the European single market needs a more transparent, cooperative and progressively harmonised taxation framework in order to function effectively; stresses the fact that, in the current situation, the European SMEs can face unfair competition compared to MNCs, which could artificially design their structure in order to lower their tax rates;

Or. en

Amendment 45
Jens Geier

Draft opinion
Paragraph 3 a (new)

Draft opinion

Amendment

3a. Points out that digitalisation also challenges national tax systems and cross-border activities; emphasises in this respect the need for a consistent application of general principles of corporate taxation instead of a special tax regime for digital companies;

Amendment 46
Pavel Telička

Draft opinion
Paragraph 3 a (new)

Draft opinion

Amendment

3a. Requires that the prospective proposed measures against corporate tax avoidance reward those businesses which are not engaged in tax avoidance practices and which publish their country-by-country reports on a voluntary basis;

Or. en

Amendment 47
Inmaculada Rodríguez-Piñero Fernández

Draft opinion
Paragraph 3 a (new)

Draft opinion

Amendment

3a. Calls on the Commission to produce a common European definition of tax havens, based on the OECD's criteria, and to draw up a blacklist of firms which evade tax and of firms which advise them;

Or. es

Amendment 48
Lefteris Christoforou, Neoklis Sylikiotis, Eleni Theocharous, Costas Mavrides, Demetris Papadakis

Draft opinion
Paragraph 3 a (new)

Draft opinion

Amendment

3a. Believes that the sovereign rights of Member States should be taken into consideration, as well as the diversities on economic, commercial and corporate sectors in terms of affecting the growth and development as well as the social cohesion within the Member State and the EU as such;

Or. en

Amendment 49

Massimiliano Salini, Fulvio Martusciello

Draft opinion

Paragraph 3 a (new)

Draft opinion

Amendment

3a. Supports the principle of transparency and of automatic exchange of information in tax rulings among tax authorities; notes that this can increase confidence between Member States, specifically by setting up automatic exchange of information under the same rules, obligations and rights for all Member States;

(This amendment applies before point 4.)

Or. en

Amendment 50

Massimiliano Salini, Antonio Tajani, Fulvio Martusciello

Draft opinion

Paragraph 3 b (new)

Draft opinion

Amendment

3b. Believes that tax rulings are crucial to ensure legal certainty and business

friendly environment for tax payers, for their daily work and for their investments strategy;

Or. en

Amendment 51

Ernest Maragall

on behalf of the Verts/ALE Group

Draft opinion

Paragraph 4

Draft opinion

4. Underlines the importance of guaranteeing personal data protection, ***confidentiality of information exchanged*** and freedom to conduct a business; ***encourages the identification of solutions that strike a balance between transparency and confidentiality;***

Amendment

4. ***Supports the wide implementation of country-by-country reporting for multinational corporations including with regards to main fiscal data, profits made and subsidies received;*** underlines the importance of ***ensuring the objective of tax transparency to be fulfilled while*** guaranteeing personal data protection and freedom to conduct a business; ***underscores the need to ensure that in no case SMEs must see an increase in their administrative burden;***

Or. en

Amendment 52

Dario Tamburrano, David Borrelli, Rolandas Paksas

Draft opinion

Paragraph 4

Draft opinion

4. Underlines the importance of guaranteeing personal data protection, confidentiality of information exchanged and freedom to conduct a business; encourages the identification of solutions that strike a balance between transparency

Amendment

4. Underlines the importance of guaranteeing personal data protection, confidentiality of information exchanged and freedom to conduct a business, ***in the strict respect of the principle of public interest;*** encourages, ***accordingly,*** the

and confidentiality;

identification of solutions that strike a balance between transparency and confidentiality, *especially concerning the automatic, immediate and exhaustive exchange among Member States of all relevant tax information*;

Or. en

Amendment 53

Paloma López Bermejo, Marisa Matias, Miloslav Ransdorf, Neoklis Sylikiotis

Draft opinion

Paragraph 4

Draft opinion

4. Underlines the importance of guaranteeing personal data protection, *confidentiality of information exchanged and freedom to conduct a business; encourages the identification of solutions that strike a balance between transparency and confidentiality*;

Amendment

4. Underlines the importance of guaranteeing personal data protection *while ensuring transparency in corporate taxation*;

Or. en

Amendment 54

Aldo Patriciello

Draft opinion

Paragraph 4

Draft opinion

4. Underlines the importance of guaranteeing personal data protection, confidentiality of information exchanged and freedom to conduct a business; encourages the identification of solutions that strike a balance between transparency and confidentiality;

Amendment

4. Underlines the importance of guaranteeing personal data protection, confidentiality of information exchanged and freedom to conduct a business; encourages the identification of solutions that strike a balance between transparency and confidentiality, *such as the establishment of a certified data collection, management and protection*

system;

Or. it

Amendment 55
Inmaculada Rodríguez-Piñero Fernández

Draft opinion
Paragraph 4

Draft opinion

4. Underlines the *importance of guaranteeing* personal data protection, confidentiality of information exchanged *and freedom to conduct a business*; encourages the identification of solutions that strike a balance between transparency and confidentiality;

Amendment

4. Underlines the *need to guarantee* personal data protection *and* confidentiality of information exchanged; encourages the identification of solutions that strike a balance between transparency and confidentiality;

Or. es

Amendment 56
Massimiliano Salini, Fulvio Martusciello

Draft opinion
Paragraph 4

Draft opinion

4. Underlines the importance of guaranteeing personal data protection, confidentiality of information exchanged and freedom to conduct a business; encourages the identification of solutions that strike a balance between transparency and confidentiality;

Amendment

4. Underlines the importance of guaranteeing personal data protection, confidentiality of information exchanged, *trade secrets* and freedom to conduct a business; encourages the identification of solutions that strike a balance between transparency and confidentiality;

Or. en

Amendment 57
Massimiliano Salini, Fulvio Martusciello

Draft opinion

Paragraph 4 a (new)

Draft opinion

Amendment

4a. Stresses that EU initiatives should not result in any increase of administrative burdens and cost of compliance; believes that all proposals should lead to a greater legal certainty, transparency, simplicity and rapidity of the administrative process;

Or. en

Amendment 58

Massimiliano Salini, Fulvio Martusciello

Draft opinion

Paragraph 5

Draft opinion

Amendment

5. Suggests the simplification of utilisation of the credit coming from taxes paid in a foreign country, along with consequent automatic exchange of information between tax authorities;

5. Recalls that, notwithstanding efforts made, there are still cases of double taxation that have to be resolved; urges simpler, swifter and more transparent solutions, in particular for SMEs, self-employed workers and the professions; calls in this regard for automatic exchange of information between tax authorities to be used to simplify use of credit for taxes paid abroad;

Or. it

Amendment 59

Paloma López Bermejo, Marisa Matias, Sofia Sakorafa, Miloslav Ransdorf

Draft opinion

Paragraph 5

Draft opinion

Amendment

5. Suggests the simplification of utilisation of the credit coming from taxes paid in a foreign country, along with consequent automatic exchange of information

5. Suggests a clarification on the utilisation of the credit coming from taxes paid in a foreign country, stressing the need for automatic exchange of

between tax authorities;

information between tax authorities;
highlights the complexity of bilateral and multilateral tax treaties, which are often designed to include loopholes that favour tax avoidance in conjunction with domestic taxation schemes;

Or. en

Amendment 60
Krišjānis Kariņš

Draft opinion
Paragraph 5

Draft opinion

5. Suggests the simplification of utilisation of the credit coming from taxes paid in a foreign country, along with consequent automatic exchange of information between tax authorities;

Amendment

5. Suggests the simplification of utilisation of the credit coming from taxes paid in a foreign country, along with consequent automatic exchange of information between tax authorities, *where information is being exchanged between Member States and competent authorities in a form of EU central register, which can be accessed by competent authorities;*

Or. en

Amendment 61
Ernest Maragall
on behalf of the Verts/ALE Group

Draft opinion
Paragraph 5

Draft opinion

5. Suggests the simplification of utilisation of the credit coming from taxes paid in a foreign country, along with consequent automatic exchange of information between tax authorities;

Amendment

5. Suggests the simplification of utilisation of the credit coming from taxes paid in a foreign country, along with consequent automatic exchange of information between tax authorities *and its public disclosure;*

Amendment 62
Ernest Maragall
on behalf of the Verts/ALE Group

Draft opinion
Paragraph 5 a (new)

Draft opinion

Amendment

5a. Calls for efficient harmonised taxation of interest deduction in Europe and for an urgent revision of the Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States^{1a} regarding withholding taxes;

^{1a} OJ L 157, 26.6.2003, p. 49

Amendment 63
Krišjānis Kariņš

Draft opinion
Paragraph 5 a (new)

Draft opinion

Amendment

5a. Stresses the importance of strong tax sovereignty and calls to retain the taxation as a national competence in each Member State, as the Treaty foresees it; nevertheless encourages stronger information exchange between competent authorities on taxation matters;

Amendment 64

Kaja Kallas, Juan Carlos Girauta Vidal, Philippe De Backer

Draft opinion

Paragraph 5 a (new)

Draft opinion

Amendment

5a. Considers that the Commission and Member States should further deploy electronic solutions in taxation-related procedures to reduce administrative burdens and simplify cross-border procedures ;

Or. en

Amendment 65

Jens Geier

Draft opinion

Paragraph 6

Draft opinion

Amendment

6. Proposes to consider the introduction of a temporary Union free zones programme to promote the recovery of those areas in the Member States most affected by the crisis with the purpose of allowing them to apply tax reductions to new economic entities for the purpose of direct taxes; believes that the Commission should carry out the programme and proceed with the identification of areas of intervention as well as of the conditions of industrial restructuring and growth plans to be coordinated with, on the basis of proposals by the Member State concerned.

deleted

Or. en

Amendment 66

Paloma López Bermejo, Marisa Matias, Sofia Sakorafa, Miloslav Ransdorf

Draft opinion

Paragraph 6

Draft opinion

Amendment

6. Proposes to consider the introduction of a temporary Union free zones programme to promote the recovery of those areas in the Member States most affected by the crisis with the purpose of allowing them to apply tax reductions to new economic entities for the purpose of direct taxes; believes that the Commission should carry out the programme and proceed with the identification of areas of intervention as well as of the conditions of industrial restructuring and growth plans to be coordinated with, on the basis of proposals by the Member State concerned. *deleted*

Or. en

Amendment 67

Ernest Maragall

on behalf of the Verts/ALE Group

Draft opinion

Paragraph 6

Draft opinion

Amendment

6. Proposes to consider the introduction of a temporary Union free zones programme to promote the recovery of those areas in the Member States most affected by the crisis with the purpose of allowing them to apply tax reductions to new economic entities for the purpose of direct taxes; believes that the Commission should carry out the programme and proceed with the identification of areas of intervention as well as of the conditions of industrial restructuring and growth plans to be *deleted*

coordinated with, on the basis of proposals by the Member State concerned.

Or. en

Amendment 68
Dario Tamburrano, David Borrelli

Draft opinion
Paragraph 6

Draft opinion

Amendment

6. Proposes to consider the introduction of a temporary Union free zones programme to promote the recovery of those areas in the Member States most affected by the crisis with the purpose of allowing them to apply tax reductions to new economic entities for the purpose of direct taxes; believes that the Commission should carry out the programme and proceed with the identification of areas of intervention as well as of the conditions of industrial restructuring and growth plans to be coordinated with, on the basis of proposals by the Member State concerned.

deleted

Or. en

Amendment 69
Kaja Kallas, Pavel Telička, Cora van Nieuwenhuizen

Draft opinion
Paragraph 6

Draft opinion

Amendment

6. Proposes to consider the introduction of a temporary Union free zones programme to promote the recovery of those areas in the Member States most affected by the crisis with the purpose of allowing them to apply tax reductions to new economic

deleted

entities for the purpose of direct taxes; believes that the Commission should carry out the programme and proceed with the identification of areas of intervention as well as of the conditions of industrial restructuring and growth plans to be coordinated with, on the basis of proposals by the Member State concerned.

Or. en

Amendment 70
Evžen Tošenovský

Draft opinion
Paragraph 6

Draft opinion

Amendment

6. Proposes to consider the introduction of a temporary Union free zones programme to promote the recovery of those areas in the Member States most affected by the crisis with the purpose of allowing them to apply tax reductions to new economic entities for the purpose of direct taxes; believes that the Commission should carry out the programme and proceed with the identification of areas of intervention as well as of the conditions of industrial restructuring and growth plans to be coordinated with, on the basis of proposals by the Member State concerned.

deleted

Or. en

Amendment 71
Massimiliano Salini, Fulvio Martusciello

Draft opinion
Paragraph 6

Draft opinion

Amendment

6. Proposes to consider the introduction of a temporary Union free zones programme to promote the recovery of those areas in the Member States most affected by the crisis with the purpose of allowing them to apply tax reductions to new economic entities for the purpose of direct taxes; believes that the Commission should carry out the programme and proceed with the identification of areas of intervention as well as of the conditions of industrial restructuring and growth plans to be coordinated with, on the basis of proposals by the Member State concerned.

6. Suggests the Commission to assess the different special economic zones existing in Europe, used to boost growth and economic recovery in delimited areas deeply affected by the crisis or with high rate of unemployment or to promote start-ups; encourages in this regards the exchange of best practices between tax authorities; invites the Commission to develop guidelines to promote a more coordinated approach for the best tax reduction schemes that can be applied at European level, in order not to increase the imbalances but to support the more disadvantaged areas;

Or. en

Amendment 72

Paloma López Bermejo, Marisa Matias, Sofia Sakorafa, Miloslav Ransdorf, Neoklis Sylikiotis

Draft opinion

Paragraph 6 a (new)

Draft opinion

Amendment

6a. Condemns the complicity of financial and consultancy corporations in the development of aggressive tax planning in the EU;

Or. en

Amendment 73

Pavel Telička

Draft opinion

Paragraph 6 a (new)

Draft opinion

Amendment

6a. Requires that the access to the information on ultimate beneficial

owner(s) of companies present in the EU under Directive (EU) No 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing^{1 a} include also information on global effective corporate tax rate of companies on the basis of financial accounts established and published under Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings^{1 b} and that access to those information is direct, online, without unnecessary formalities and provided in a language easily understandable to the relevant public authorities;

^{1 a} OJ L 141, 5.6.2015, p. 73

^{1 b} OJ L 182, 29.6.2013, p. 19

Or. en

Amendment 74
Ernest Maragall
on behalf of the Verts/ALE Group

Draft opinion
Paragraph 6 a (new)

Draft opinion

Amendment

6a. Calls on the Commission to thoroughly assess the impact of existing "tax free zones" in the EU; asks the Commission to evaluate whether the application of tax reductions for SMEs, in order to promote jobs and growth in certain disadvantaged regions, are in line with EU goals of greater tax transparency and tackling tax evasion; stresses that policies designed to provide tax benefits to

disadvantaged regions must not undermine the existing EU legal framework for regional aid;

Or. en

Amendment 75

Antonio Tajani, Fulvio Martusciello, Massimiliano Salini

Draft opinion

Paragraph 6 a (new)

Draft opinion

Amendment

6a. Stresses that a precondition to establish economic stability in the Union on the long term is the achievement of a Fiscal Union;

Or. en

Amendment 76

Kaja Kallas, Philippe De Backer

Draft opinion

Paragraph 6 a (new)

Draft opinion

Amendment

6a. Considers that initiatives for more effective corporate taxation should include proposals to improve the business environment for start-ups such as tax incentives for investors to reinvest capital gains in higher-risk small European businesses or clarified taxation rules for share options ;

Or. en

Amendment 77

Anne Sander

Draft opinion
Paragraph 6 a (new)

Draft opinion

Amendment

6a. Notes that the impact of competition within Europe on corporate tax rates is felt most acutely in border areas; supports the Luxembourg Presidency's proposal that a new legal instrument be considered, along the lines of the European Grouping of Territorial Cooperation (EGTC), to facilitate border areas' economic development; calls on the Commission, in this regard, to propose ad hoc legal arrangements for simplifying, and achieving convergence between, tax policies in these areas;

Or. fr

Amendment 78
Massimiliano Salini, Fulvio Martusciello

Draft opinion
Paragraph 6 a (new)

Draft opinion

Amendment

6a. Acknowledges that the challenges launched by the digitalisation of the economy have created the basis for a stronger tax competition and can promote potentially harmful tax schemes; recognises at the same time the importance to guarantee the freedom of business location, the freedom of investment decisions and to promote the digital sector in Europe;

Or. en

Amendment 79

Cora van Nieuwenhuizen, Kaja Kallas

Draft opinion
Paragraph 6 a (new)

Draft opinion

Amendment

6a. Strongly believes that, with the objective of securing a global level playing field, the combat against tax fraud, tax evasion and tax avoidance should take place within a wider international context and in line with the OECD recommendations;

Or. en

Amendment 80
Ernest Maragall
on behalf of the Verts/ALE Group

Draft opinion
Paragraph 6 b (new)

Draft opinion

Amendment

6b. While and until the full implementation of the CCCTB, underscores the need to support the work of the TAXE special committee investigating the misuse of patent boxes, letterbox companies, and other fiscal engineering practices designed to avoid or minimize taxes, since any tax avoidance ultimately translates into larger public debt and/or an increase of taxes on SME and citizens;

Or. en

Amendment 81
Paloma López Bermejo, Marisa Matias, Sofia Sakorafa, Miloslav Ransdorf

Draft opinion

Paragraph 6 b (new)

Draft opinion

Amendment

6b. Notes that the fall in corporate tax revenues is one of the main factors driving the public debt crisis and the structural fall in available public resources in many Member States; stresses that industrial development cannot be grounded on aggressive tax dumping, but must rely on the structural transformation of the economy through public investment and planning;

Or. en

Amendment 82

Massimiliano Salini, Fulvio Martusciello

Draft opinion

Paragraph 6 b (new)

Draft opinion

Amendment

6b. Recognises in this regard the lack of an European definition of permanent establishment and economic substance; encourages an European answer where single measures at national level will not solve the problem, but could instead increase then complexity and the mismatch among European countries;

Or. en

Amendment 83

Pavel Telička

Draft opinion

Paragraph 6 b (new)

Draft opinion

Amendment

6b. Invites to establish a rule that public entities, including the EU, Member States and enterprises owned by them, cannot pay out public money to companies that have not disclosed their ultimate beneficial owner(s), global effective corporate tax rate and country-by-country reports;

Or. en

Amendment 84

Antonio Tajani, Fulvio Martusciello, Massimiliano Salini

Draft opinion

Paragraph 6 b (new)

Draft opinion

Amendment

6b. Calls on the Commission to create a harmonised taxation system in all Member States, and across the Union as a whole, in view of fighting unfair competition and enhancing the competitiveness of EU companies;

Or. en

Amendment 85

Anne Sander

Draft opinion

Paragraph 6 b (new)

Draft opinion

Amendment

6b. Asks the Commission to propose harmonised criteria for the exemption from tax of companies' R&D investments, with a view to realising the EU target for research spending of 3% of GDP by 2020;

Or. fr

Amendment 86
Ernest Maragall
on behalf of the Verts/ALE Group

Draft opinion
Paragraph 6 c (new)

Draft opinion

Amendment

6c. Calls for the Commission not to refrain from making use of Article 116 TFEU which provides the necessary legal basis for Parliament and the Council to act according to the ordinary legislative procedure in order to eliminate practices that result in a distortion of competition in the internal market, such as fiscal competition as applied by the Member States through non-transparent and unfair tax rulings;

Or. en

Amendment 87
Antonio Tajani, Fulvio Martusciello, Massimiliano Salini

Draft opinion
Paragraph 6 c (new)

Draft opinion

Amendment

6c. Urges the Commission to bring forward as soon as possible a legislative proposal for the introduction of a Common Consolidated Corporate Tax Base to improve the business environment and to combat tax avoidance in the EU;

Or. en

Amendment 88
Antonio Tajani, Fulvio Martusciello, Massimiliano Salini

Draft opinion

Paragraph 6 d (new)

Draft opinion

Amendment

6d. Calls on the Commission to negotiate tax agreements with third countries on behalf of the EU in order to have a coherent unified stance in tackling tax evasion;

Or. en

Amendment 89

Antonio Tajani, Fulvio Martusciello, Massimiliano Salini

Draft opinion

Paragraph 6 e (new)

Draft opinion

Amendment

6e. Calls on the Commission to bring forward a proposal to establish criteria to define 'tax havens' in EU; stresses that the lack of a common definition distorts the EU single market causing legal uncertainty.

Or. en