



**2015/2010(INL)**

13.10.2015

# **AMENDMENTS**

## **1 - 219**

**Draft report**

**Anneliese Dodds, Luděk Niedermayer**  
(PE560.686v01-00)

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



## Amendment 1

Jonás Fernández, Ramón Jáuregui Atondo

### Motion for a resolution

Citation 4 a (new)

*Motion for a resolution*

*Amendment*

**- Having regard to the OECD/G20 Final BEPS Project published on 5 October 2015,**

Or. en

## Amendment 2

Matt Carthy

### Motion for a resolution

Recital A

*Motion for a resolution*

*Amendment*

A. whereas a consortium of journalists, the International Consortium of Investigative Journalists (ICIJ), on tax rulings and other harmful practices in Luxembourg (LuxLeaks) revealed in November 2014 that nearly 340 multinational companies secured secret deals from Luxembourg that allowed many of them to slash their global tax bills, while creating little or no economic activity within Luxembourg;

A. whereas a consortium of journalists, the International Consortium of Investigative Journalists (ICIJ), on tax rulings and other harmful practices in Luxembourg (LuxLeaks) revealed in November 2014 that nearly 340 multinational companies secured secret deals from Luxembourg that allowed many of them to slash their global tax bills, while creating little or no economic activity within Luxembourg; ***whereas further revelations such as the second batch of documents released by the ICIJ on 9 December 2014 on tax deals brokered by Ernst & Young, Deloitte, KPMG along with Luxembourg-based tax and law firms, have highlighted that measures which reduce multinational companies' overall tax liabilities and reduce overall tax revenue by artificially shifting profits across borders are systemic and are endemic to the European Union and beyond;***

**Amendment 3**  
**Thomas Mann**

**Motion for a resolution**  
**Recital A**

*Motion for a resolution*

A. whereas a consortium of journalists, the International Consortium of Investigative Journalists (ICIJ), on tax rulings and other harmful practices in Luxembourg (LuxLeaks) revealed in November 2014 that nearly 340 multinational companies secured secret deals from Luxembourg that allowed many of them to slash their global tax bills, while creating little or no economic activity within Luxembourg;

*Amendment*

A. whereas a consortium of journalists, the International Consortium of Investigative Journalists (ICIJ), on tax rulings and other harmful practices in Luxembourg (LuxLeaks) revealed in November 2014 that nearly 340 multinational companies secured secret deals from Luxembourg that allowed many of them to slash their global tax bills ***to a minimum, to the detriment of EU public interest***, while creating little or no economic activity within Luxembourg;

Or. de

**Amendment 4**  
**Frank Engel**

**Motion for a resolution**  
**Recital B**

*Motion for a resolution*

B. whereas the revelations showed that tax advisors have ***helped*** multinational companies ***to obtain*** at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; whereas ***the*** tax rulings ***provide written assurance that multinational companies' tax-saving plans would be viewed favourably by Luxembourg authorities***;

*Amendment*

B. whereas the revelations showed that tax advisors have ***obtained for*** multinational companies at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; whereas tax rulings ***can, as envisaged by their initial objective, give taxpayers legal security in cases where tax legislation, or its particular application in certain circumstances, is not clear or is subject to divergent interpretations, particularly in***

*the case of complex operations, and thus avoid future legal action between the taxpayer and the tax authority;*

Or. fr

**Amendment 5**  
**Danuta Maria Hübner**

**Motion for a resolution**  
**Recital B**

*Motion for a resolution*

B. whereas the revelations showed that tax advisors have helped multinational companies to obtain at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; *whereas the tax rulings provide written assurance that multinational companies' tax-saving plans would be viewed favourably by Luxembourg authorities;*

*Amendment*

B. whereas the revelations showed that tax advisors have helped multinational companies to obtain at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions;

Or. en

**Amendment 6**  
**Matt Carthy**

**Motion for a resolution**  
**Recital B**

*Motion for a resolution*

B. whereas the revelations showed that tax advisors have helped multinational companies to obtain at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; whereas the tax rulings provide written assurance that multinational companies' tax-saving plans

*Amendment*

B. whereas the revelations showed that tax advisors have helped multinational companies to obtain at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; whereas the tax rulings provide written assurance that multinational companies' tax-saving plans

would be viewed favourably by  
Luxembourg authorities;

would be viewed favourably by  
Luxembourg authorities; ***whereas such  
revelations highlight the need for  
measures to be implemented in order to  
ensure a functional split between tax  
advisory and auditing services for large  
auditing firms in order to firmly exclude  
conflicts of interest;***

Or. en

**Amendment 7**  
**Burkhard Balz**

**Motion for a resolution**  
**Recital B**

*Motion for a resolution*

B. whereas the revelations showed that ***tax advisors have helped*** multinational companies ***to obtain*** at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; whereas the tax rulings provide written assurance that multinational companies' tax-saving plans would be viewed favourably by Luxembourg authorities;

*Amendment*

B. whereas the revelations showed that multinational companies ***obtained*** at least 548 tax rulings in Luxembourg between 2002 and 2010 ***with the help of tax advisory services***; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; whereas the tax rulings provide written assurance that multinational companies' tax-saving plans would be viewed favourably by Luxembourg authorities;

Or. en

**Amendment 8**  
**Molly Scott Cato, Philippe Lamberts**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Recital B**

*Motion for a resolution*

B. whereas the revelations showed that tax advisors have helped multinational

*Amendment*

B. whereas the revelations showed that tax advisors have helped multinational

companies to obtain at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; whereas the tax rulings provide written assurance that multinational companies' tax-saving plans would be viewed favourably by Luxembourg authorities;

companies to obtain at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; whereas the tax rulings provide written assurance that multinational companies' tax-saving plans would be viewed favourably by Luxembourg authorities, *such a revelation would not have been possible without the brave actions of Antoine Deltour, now on trial in Luxembourg*;

Or. en

**Amendment 9**  
**Thomas Mann**

**Motion for a resolution**  
**Recital B**

*Motion for a resolution*

B. whereas the revelations showed that tax advisors have helped multinational companies to obtain at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; whereas the tax rulings provide written assurance that multinational companies' tax-saving plans would be viewed favourably by Luxembourg authorities;

*Amendment*

B. whereas the revelations showed that tax advisors have helped multinational companies *deliberately, and in a targeted fashion*, to obtain at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; whereas the tax rulings provide written assurance that multinational companies' tax-saving plans would be viewed favourably by Luxembourg authorities;

Or. de

**Amendment 10**  
**Marco Zanni, Marco Valli**

**Motion for a resolution**  
**Recital B**

*Motion for a resolution*

B. whereas the revelations showed that tax advisors have helped multinational companies to obtain at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; whereas the tax rulings provide written assurance that multinational companies' tax-saving plans would be viewed favourably by Luxembourg authorities;

*Amendment*

B. whereas the revelations showed that tax advisors **and banks** have helped multinational companies to obtain at least 548 tax rulings in Luxembourg between 2002 and 2010; whereas those secret deals feature complex financial structures designed to create substantial tax reductions; whereas the tax rulings provide written assurance that multinational companies' tax-saving plans would be viewed favourably by Luxembourg authorities;

Or. it

**Amendment 11**  
**Danuta Maria Hübner**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

*C. whereas, as a result of those tax rulings, some companies have enjoyed effective tax rates of less than 1 % on the profits they have shifted into Luxembourg;*

*Amendment*

*deleted*

Or. en

**Amendment 12**  
**Bernard Monot**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

C. whereas, as a result of those tax rulings, some companies have enjoyed effective tax rates of less than 1 % on the profits they

*Amendment*

C. whereas, as a result of those tax rulings, some companies have enjoyed effective tax rates of less than 1 % on the profits they



have shifted into Luxembourg;

have shifted into Luxembourg, *with the complicity of the country's authorities and its Prime Minister, Mr Jean-Claude Juncker*;

Or. fr

**Amendment 13**  
**Thomas Mann**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

C. whereas, as a result of those tax rulings, *some* companies have enjoyed effective tax rates of less than 1 % on the profits they have shifted into Luxembourg;

*Amendment*

C. whereas, as a result of those tax rulings, *a large number of* companies have enjoyed effective tax rates of less than 1 % on the profits they have shifted into Luxembourg;

Or. de

**Amendment 14**  
**Marco Zanni, Marco Valli**

**Motion for a resolution**  
**Recital C a (new)**

*Motion for a resolution*

*Amendment*

*Ca. whereas the Luxembourg authorities have never contested or challenged this type of tax agreement; whereas for many years Jean-Claude Juncker, the current President of the Commission, was in charge of the Grand Duchy;*

Or. it

**Amendment 15**  
**Matt Carthy**

**Motion for a resolution**  
**Recital C a (new)**

*Motion for a resolution*

*Amendment*

*Ca. Stresses that tax avoidance by some MNCs can result in close-to-zero effective tax rates for the profits generated in European jurisdictions, highlighting the fact that such MNCs, while benefiting from various public goods and services where they operate, do not pay their fair share, thereby contributing to national tax base erosion; highlighting with concern that close-to-zero effective tax rates for the profits generated by some MNCs, do not positively impact upon domestic or real economies in the manner other sectors can;*

Or. en

**Amendment 16**  
**Marco Zanni, Marco Valli**

**Motion for a resolution**  
**Recital C b (new)**

*Motion for a resolution*

*Amendment*

*Cb. whereas, at the hearing before the TAXE Committee on 17 September, the President of the European Commission Jean-Claude Juncker denied any personal involvement in the LuxLeaks case, questioning also the real extent thereof and preferring to speak of EuLeaks;*

Or. it

**Amendment 17**  
**Danuta Maria Hübner**

**Motion for a resolution**  
**Recital D**

*Motion for a resolution*

*Amendment*

***D. whereas in many cases Luxembourg subsidiaries handling hundreds of millions of euros in business maintain little presence and conduct little economic activity in Luxembourg, with some addresses being home to more than 1,600 companies;***

***deleted***

Or. en

**Amendment 18**  
**Matt Carthy**

**Motion for a resolution**  
**Recital D**

*Motion for a resolution*

*Amendment*

D. whereas in many cases Luxembourg subsidiaries handling hundreds of millions of euros in business maintain little presence and conduct little economic activity in Luxembourg, with some addresses being home to more than 1,600 companies;

D. whereas in many cases Luxembourg subsidiaries handling hundreds of millions of euros in business maintain little presence and conduct little economic activity in Luxembourg, with some addresses being home to more than 1,600 companies; ***whereas much of this economic activity does not positively impact upon domestic or real economies in the manner other sectors can;***

Or. en

**Amendment 19**  
**Frank Engel**

**Motion for a resolution**  
**Recital D**

*Motion for a resolution*

*Amendment*

D. whereas in many cases Luxembourg subsidiaries handling hundreds of millions of euros in business maintain little

D. whereas in many cases Luxembourg subsidiaries handling hundreds of millions of euros in business maintain little

presence and conduct little economic activity in Luxembourg, *with some addresses being home to more than 1,600 companies*;

presence and conduct little economic activity in Luxembourg;

Or. fr

**Amendment 20**  
**Danuta Maria Hübner**

**Motion for a resolution**  
**Recital E**

*Motion for a resolution*

E. whereas the investigations carried out under the TAXE Committee revealed that the practice of tax rulings *does not exclusively take place in Luxembourg but* is common across the Union; whereas the practice of tax rulings can be used legitimately to provide legal certainty for business, but is nevertheless open to potential abuse; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled ‘Addressing Base Erosion and Profit Shifting’ proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

*Amendment*

E. whereas the investigations carried out under the TAXE Committee revealed that the practice of tax rulings is common across the Union; whereas the practice of tax rulings can be used legitimately to provide legal certainty for business *and reduce the financial risk for honest firms,* but is nevertheless open to potential abuse *and might, in providing legal certainty only to selected actors, create some degree of inequality between companies to which rulings have been granted and companies in the same sector to which they have not been granted*; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled ‘Addressing Base Erosion and Profit Shifting’ proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

Or. en

**Amendment 21**  
**Marco Zanni, Marco Valli**

**Motion for a resolution**  
**Recital E**

*Motion for a resolution*

E. whereas the investigations carried out under the TAXE Committee revealed that the practice of tax rulings does not exclusively take place in Luxembourg but is common across the Union; whereas the practice of tax rulings can be used legitimately to provide legal certainty for business, but is nevertheless open to potential abuse; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled ‘Addressing Base Erosion and Profit Shifting’ proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

*Amendment*

E. whereas the investigations carried out under the TAXE Committee, ***despite the lack of collaboration by the Member States and Commission***, revealed that the practice of tax rulings does not exclusively take place in Luxembourg but is common across the Union; whereas the practice of tax rulings can be used legitimately to provide legal certainty for business, but is nevertheless open to potential abuse; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled ‘Addressing Base Erosion and Profit Shifting’ proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

Or. it

**Amendment 22**  
**Tom Vandenkendelaere**

**Motion for a resolution**  
**Recital E**

*Motion for a resolution*

E. whereas the investigations carried out under the TAXE Committee revealed that the practice of tax rulings does not exclusively take place in Luxembourg but is common across the Union; whereas ***the practice of tax rulings can be used legitimately*** to provide legal certainty for business, but is nevertheless open to

*Amendment*

E. whereas the investigations carried out under the TAXE Committee revealed that the practice of tax rulings does not exclusively take place in Luxembourg but is common across the Union; whereas tax rulings ***are an important tool*** to provide ***the necessary*** legal certainty for business, but is nevertheless open to potential abuse;

potential abuse; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled ‘Addressing Base Erosion and Profit Shifting’ proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled ‘Addressing Base Erosion and Profit Shifting’ proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

Or. en

### **Amendment 23**

**Jonás Fernández, Ramón Jáuregui Atondo**

#### **Motion for a resolution**

##### **Recital E**

###### *Motion for a resolution*

E. whereas the investigations carried out under the TAXE Committee revealed that the practice of tax rulings does not exclusively take place in Luxembourg but is common across the Union; whereas the practice of tax rulings can be used legitimately to provide legal certainty for business, but is nevertheless open to potential abuse; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled ‘Addressing Base Erosion and Profit Shifting’ proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

###### *Amendment*

E. whereas the investigations carried out under the TAXE Committee revealed that the practice of tax rulings does not exclusively take place in Luxembourg but is common across the Union; whereas the practice of tax rulings can be used legitimately to provide legal certainty for business, but is nevertheless open to potential abuse **and tax avoidance**; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled ‘Addressing Base Erosion and Profit Shifting’ proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

Or. en

## **Amendment 24**

**Elisa Ferreira**

on behalf of the S&D Group

### **Motion for a resolution**

#### **Recital E**

##### *Motion for a resolution*

E. whereas the investigations carried out under the TAXE Committee *revealed* that the practice of tax rulings does not exclusively take place in Luxembourg but is common across the Union; whereas the practice of tax rulings can be used legitimately to provide legal certainty for business, but is nevertheless open to potential abuse; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled 'Addressing Base Erosion and Profit Shifting' proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

##### *Amendment*

E. whereas the investigations carried out under the TAXE Committee *underlined* that the practice of tax rulings does not exclusively take place in Luxembourg but is common *in several countries* across the Union, *including Belgium, Ireland, the Netherlands and the United Kingdom*, ; whereas the practice of tax rulings can be used legitimately to provide legal certainty for business, but is nevertheless open to potential abuse; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled 'Addressing Base Erosion and Profit Shifting' proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

Or. en

## **Amendment 25**

**Molly Scott Cato, Philippe Lamberts**

on behalf of the Verts/ALE Group

### **Motion for a resolution**

#### **Recital E**

##### *Motion for a resolution*

E. whereas the investigations carried out under the TAXE Committee revealed that

##### *Amendment*

E. whereas the investigations carried out under the TAXE Committee revealed that

the practice of tax rulings does not exclusively take place in Luxembourg but is common across the Union; whereas the practice of tax rulings can be used legitimately to provide legal certainty for business, but is nevertheless open to potential abuse; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled ‘Addressing Base Erosion and Profit Shifting’ proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

the practice of tax rulings does not exclusively take place in Luxembourg but is common across the Union, *such as in the Ireland, Netherlands, United Kingdom and many overseas dependencies*; whereas the practice of tax rulings can be used legitimately to provide legal certainty for business, but is nevertheless open to potential abuse; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled ‘Addressing Base Erosion and Profit Shifting’ proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

Or. en

## **Amendment 26** **Thomas Mann**

### **Motion for a resolution** **Recital E**

#### *Motion for a resolution*

E. whereas the investigations carried out under the TAXE Committee revealed that the practice of tax rulings does not exclusively take place in Luxembourg but is common *across* the Union; whereas the practice of tax rulings can be used legitimately to provide legal certainty for business, but is nevertheless open to potential abuse; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled ‘Addressing Base Erosion and Profit Shifting’ proposed new international standards to combat base erosion and profit shifting (BEPS); whereas regard is also had

#### *Amendment*

E. whereas the investigations carried out under the TAXE Committee revealed that the practice of tax rulings does not exclusively take place in Luxembourg but is common *throughout* the Union; whereas the practice of tax rulings can be used legitimately to provide legal certainty for business, but is nevertheless open to potential abuse *and is extremely disadvantageous to small and medium-sized enterprises (SME)*; whereas regard is had to the report from the Organisation for Economic Cooperation and Development (OECD) published on 12 February 2013 entitled ‘Addressing Base Erosion and Profit Shifting’ proposed new international



to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

standards to combat base erosion and profit shifting (BEPS); whereas regard is also had to the Communiqué issued following the Meeting of Finance Ministers and Central Bank Governors of the G20 which took place on [to be inserted];

Or. de

### **Amendment 27**

**Matt Carthy**

#### **Motion for a resolution**

**Recital E a (new)**

*Motion for a resolution*

*Amendment*

*Ea. whereas the practice of rulings developed, in the framework of a closer and more cooperative relationship between tax administrations and taxpayers, as a tool to tackle the increasing complexity of the tax treatment of certain transactions in an increasingly complex, global and digitalised economy; whereas, as undisclosed and potentially discretionary/negotiated arrangements, rulings could at the same time be used as a means of obtaining derogations and more favourable tax treatments; whereas this seems to particularly be an issue – although not exclusively – with rulings related to pricing of intra-company transfers (so-called Advance Pricing Agreements);*

Or. en

### **Amendment 28**

**Jonás Fernández, Ramón Jáuregui Atondo**

#### **Motion for a resolution**

**Recital E a (new)**

*Motion for a resolution*

*Amendment*

***Ea. whereas, with some laudable exceptions, national political leaders have not been sufficiently forthcoming in addressing the problem of tax avoidance in corporate taxation;***

Or. en

**Amendment 29**

**Antonio Tajani, Fulvio Martusciello, Massimiliano Salini**

**Motion for a resolution**

**Recital E a (new)**

*Motion for a resolution*

*Amendment*

***Ea. whereas the European Union has made major steps towards economic integration such as the Economic and Monetary Union as well as the Banking Union and that a Fiscal Union should be the next step in the European integration process;***

Or. en

**Amendment 30**

**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**

**Recital E b (new)**

*Motion for a resolution*

*Amendment*

***Eb. whereas DG Competition and the European Commission have reacted late to the abuse of tax rulings, given that tax rulings have been used for no less than twenty years;***

Or. en

**Amendment 31**  
**Matt Carthy**

**Motion for a resolution**  
**Recital F**

*Motion for a resolution*

F. whereas corporate income tax revenue for the 28 Member States of the Union amounted to an average of 2,6% of GDP in 2012<sup>1</sup> ;

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[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/gen\\_info/economic\\_analysis/tax\\_structures/2014/report.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/economic_analysis/tax_structures/2014/report.pdf)

*Amendment*

F. whereas corporate income tax revenue for the 28 Member States of the Union amounted to an average of 2,6% of GDP in 2012<sup>1</sup> ; ***notes further with concern, that growth rates in some Member States are masked by the impact of foreign multinationals; notes with concern that a substantial proportion of growth in specific Member States, is due to low-tax financial services sectors, which do not positively impact upon domestic or real economies in the manner other sectors can;***

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1

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/gen\\_info/economic\\_analysis/tax\\_structures/2014/report.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/economic_analysis/tax_structures/2014/report.pdf)

Or. en

**Amendment 32**  
**Danuta Maria Hübner**

**Motion for a resolution**  
**Recital F a (new)**

*Motion for a resolution*

***Fa. whereas, in a context where investment and growth are lacking, it is important to retain or attract companies in Europe and whereas, therefore, it is crucial for Europe to foster its attractiveness to local and foreign businesses;***

*Amendment*

**Amendment 33**  
**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**  
**Recital F a (new)**

*Motion for a resolution*

*Amendment*

*Fa. whereas the so-called tax competition among Member States is incompatible with the philosophy of an internal market in which resources are allocated in terms of productive and technological efficiency and comparative advantages;*

Or. en

**Amendment 34**  
**Danuta Maria Hübner**

**Motion for a resolution**  
**Recital F b (new)**

*Motion for a resolution*

*Amendment*

*Fb. whereas all tax planning should take place within the boundaries of the law and the applicable treaties;*

Or. en

**Amendment 35**  
**Danuta Maria Hübner**

**Motion for a resolution**  
**Recital G**

*Motion for a resolution*

*Amendment*

G. whereas aggressive tax planning consists in taking advantage of the

G. whereas aggressive tax planning consists in taking advantage of the

technicalities of a tax system, or of mismatches between two or more tax systems, for the purpose of reducing tax liability; whereas aggressive tax planning schemes often result in the use of a combination of international tax mismatches, very favourable specific national tax rules and the use of tax havens; whereas, unlike aggressive tax planning, tax fraud and tax evasion constitute an illegal activity of evading tax liabilities;

technicalities of a tax system, or of mismatches between two or more tax systems, for the purpose of reducing tax liability; whereas aggressive tax planning schemes often result in the use of a combination of international tax mismatches, very favourable specific national tax rules and the use of tax havens; whereas, unlike aggressive tax planning, tax fraud and tax evasion constitute an illegal activity of evading tax liabilities; ***whereas the most adequate response to aggressive tax planning appears to be good legislation and international coordination as to desired outcomes;***

Or. en

**Amendment 36**  
**Marco Zanni, Marco Valli**

**Motion for a resolution**  
**Recital G**

*Motion for a resolution*

G. whereas aggressive tax planning consists in taking advantage of the technicalities of a tax system, ***or of*** mismatches between two or more tax systems, for the purpose of reducing tax liability; whereas aggressive tax planning schemes often result in the use of a combination of international tax mismatches, very favourable specific national tax rules and the use of tax havens; whereas, unlike aggressive tax planning, tax fraud and tax evasion constitute an illegal activity of evading tax liabilities;

*Amendment*

G. whereas aggressive tax planning consists in taking advantage of the technicalities of a tax system, mismatches between two or more tax systems ***or legal loopholes,*** for the purpose of reducing tax liability; whereas aggressive tax planning schemes often result in the use of a combination of international tax mismatches, very favourable specific national tax rules and the use of tax havens; whereas, unlike aggressive tax planning, tax fraud and tax evasion constitute ***above all*** an illegal activity of evading tax liabilities;

Or. it

**Amendment 37**  
**Krišjānis Kariņš**

**Motion for a resolution**  
**Recital G**

*Motion for a resolution*

G. whereas aggressive tax planning consists in taking advantage of the technicalities of a tax system, or of **mismatches** between two or more tax systems, for the purpose of reducing tax liability; whereas aggressive tax planning schemes often result in the use of a combination of international tax mismatches, very favourable specific national tax rules and the use of tax havens; whereas, unlike aggressive tax planning, tax fraud and tax evasion constitute an illegal activity of evading tax liabilities;

*Amendment*

G. whereas aggressive tax planning consists in taking advantage of the technicalities of a tax system, or of **loopholes** between two or more tax systems, for the purpose of reducing tax liability; whereas aggressive tax planning schemes often result in the use of a combination of international tax mismatches, very favourable specific national tax rules and the use of tax havens; whereas, unlike aggressive tax planning, tax fraud and tax evasion constitute an illegal activity of evading tax liabilities;

Or. en

**Amendment 38**  
**Brian Hayes**

**Motion for a resolution**  
**Recital G**

*Motion for a resolution*

G. whereas aggressive tax planning consists in taking advantage of the technicalities of a tax system, or of mismatches between two or more tax systems, for the purpose of reducing tax liability; whereas aggressive tax planning schemes often result in the use of a combination of international tax mismatches, **very favourable** specific national tax rules and the use of tax havens; whereas, unlike aggressive tax planning, tax fraud and tax evasion constitute an illegal activity of evading tax liabilities;

*Amendment*

G. whereas aggressive tax planning consists in taking advantage of the technicalities of a tax system, or of mismatches between two or more tax systems, for the purpose of reducing tax liability; whereas aggressive tax planning schemes often result in the use of a combination of international tax mismatches, specific national tax rules and the use of tax havens; whereas, unlike aggressive tax planning, tax fraud and tax evasion constitute an illegal activity of evading tax liabilities;

**Amendment 39**  
**Massimiliano Salini, Fulvio Martusciello**

**Motion for a resolution**  
**Recital G a (new)**

*Motion for a resolution*

*Amendment*

*Ga. whereas fiscal policies and corporate taxation could be used instead as a tool to boost growth, jobs and development; whereas the Union must, through a more efficient, more transparent and fairer tax treatment for all companies, promote an attractive, competitive and balanced business environment that would make it easier for businesses, including small and medium-sized enterprises, family businesses, self-employed people and liberal professions, to operate across borders within the Union;*

Or. en

**Amendment 40**  
**Elisa Ferreira**

**Motion for a resolution**  
**Recital G a (new)**

*Motion for a resolution*

*Amendment*

*Ga. whereas the overall loss in State revenues due to tax avoidance from corporate taxation is generally compensated for by either raising the overall level of taxation, cutting public services, or increased national borrowing - hence damaging other taxpayers and posing issues of social justice;*

Or. en

## **Amendment 41**

**Elisa Ferreira**

on behalf of the S&D Group

### **Motion for a resolution**

#### **Recital H**

##### *Motion for a resolution*

H. whereas a study<sup>2</sup> estimates that revenue losses for the Union due to tax avoidance from corporate taxation could amount to around EUR 50-70 billion, this figure representing the sum lost to profit shifting; whereas the same study estimates that those revenue losses for the Union due to tax avoidance from corporate taxation could in reality amount to around EUR 160-190 billion if special tax arrangements, inefficiencies in collection and other such activities were taken into account;

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<sup>2</sup> European added value of legislative report on bringing Transparency, coordination and convergence to corporate tax policies in the European Union' by Dr Benjamin Ferrett, Daniel Gravino and Silvia Merler – To be published.

##### *Amendment*

H. whereas a study<sup>2</sup> estimates that revenue losses for the Union due to tax avoidance from corporate taxation could amount to around EUR 50-70 billion, **a year**, this figure representing the sum lost to profit shifting; whereas the same study estimates that those revenue losses for the Union due to tax avoidance from corporate taxation could in reality amount to around EUR 160-190 billion if special tax arrangements, inefficiencies in collection and other such activities were taken into account;

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<sup>2</sup> European added value of legislative report on bringing Transparency, coordination and convergence to corporate tax policies in the European Union' by Dr Benjamin Ferrett, Daniel Gravino and Silvia Merler – To be published.

Or. en

## **Amendment 42**

**Costas Mavrides, Demetris Papadakis, Lefteris Christoforou**

### **Motion for a resolution**

#### **Recital I a (new)**

##### *Motion for a resolution*

##### *Amendment*

***Ia. whereas the goal of a level playing field between companies should not be pursued at the expense of a level playing field between Member States, in particular with regards to the small***



*countries of the periphery that have built their economies on a competitive advantage that includes an effective tax system with low corporate tax rate;*

Or. en

**Amendment 43**  
**Thomas Mann**

**Motion for a resolution**  
**Recital J**

*Motion for a resolution*

J. whereas the loss arising from BEPS also demonstrates the lack of a level playing-field between those companies which operate only in one country and pay their taxes there, and certain multinational **companies** which are able to shift profits from high tax to low tax jurisdictions and engage in aggressive tax planning, thereby reducing their overall tax base and placing additional pressure on public finances;

*Amendment*

J. whereas the loss arising from BEPS also **clearly** demonstrates the lack of a level playing-field between those companies which operate only in one country and pay their taxes there, and certain multinational **corporations** which are able to shift profits from high tax to **specific** low tax jurisdictions and engage in aggressive tax planning, thereby reducing their overall tax base and placing additional pressure on public finances **to the detriment of EU citizens and SMEs**;

Or. de

**Amendment 44**  
**Bernard Monot**

**Motion for a resolution**  
**Recital J**

*Motion for a resolution*

J. whereas the loss arising from BEPS also demonstrates the lack of a level playing-field between those companies which operate only in one country and pay their taxes there, and certain multinational companies which are able to shift profits from high tax to low tax jurisdictions and

*Amendment*

J. whereas the loss arising from BEPS also demonstrates the lack of a level playing-field between those companies which operate only in one country and pay their taxes there, and certain multinational companies which are able to shift profits from high tax to low tax jurisdictions and

engage in aggressive tax planning, thereby reducing their overall tax base and placing additional pressure on public finances;

engage in aggressive tax planning, thereby reducing their overall tax base and placing additional pressure on public finances, **and therefore on the Member States' taxpayers;**

Or. fr

**Amendment 45**  
**Thomas Mann**

**Motion for a resolution**  
**Recital J**

*Motion for a resolution*

J. whereas the loss arising from BEPS also demonstrates the lack of a level playing-field between **those companies** which operate only in one country and pay their taxes there, and certain multinational **companies** which are able to shift profits from high tax to low tax jurisdictions and engage in aggressive tax planning, thereby reducing their overall tax base and placing additional pressure on public finances;

*Amendment*

J. whereas the loss arising from BEPS also clearly demonstrates the lack of a level playing-field between **corporations** which operate only in one country and pay their taxes there, and certain multinational **corporations** which are able to shift profits from high tax to low tax jurisdictions and engage in aggressive tax planning, thereby reducing their overall tax base and placing additional pressure on public finances;

Or. de

**Amendment 46**  
**Massimiliano Salini, Antonio Tajani, Fulvio Martusciello**

**Motion for a resolution**  
**Recital J**

*Motion for a resolution*

J. whereas the loss arising from BEPS also demonstrates the lack of a level playing-field between those companies which operate only in one country and pay their taxes there, and certain multinational companies which are able to shift profits from high tax to low tax jurisdictions and engage in aggressive tax planning, thereby

*Amendment*

J. whereas the loss arising from BEPS also demonstrates the lack of a level playing-field between those companies which operate only in one country, **in particular SMEs, family business, self-employed people and liberal professions**, and pay their taxes there, and certain multinational companies which are able to shift profits

reducing their overall tax base and placing additional pressure on public finances;

from high tax to low tax jurisdictions and engage in aggressive tax planning, thereby reducing their overall tax base and placing additional pressure on public finances;

Or. en

**Amendment 47**  
**Pablo Zalba Bidegain**

**Motion for a resolution**  
**Recital J a (new)**

*Motion for a resolution*

*Amendment*

***Ja. whereas the Union should ensure swift implementation of proposals to favour the exchange of information and the widest possible scope of application for the automatic exchange principle;***

Or. en

**Amendment 48**  
**Danuta Maria Hübner**

**Motion for a resolution**  
**Recital K**

*Motion for a resolution*

*Amendment*

K. whereas multinational companies' use of aggressive tax planning practices conflicts with the principle of fair competition and corporate responsibility;

K. whereas multinational companies' use of aggressive tax planning practices conflicts with the principle of fair competition and corporate responsibility ***since devising tax planning strategies requires resources which are only available to large firms and since this results in an absence of level playing field between SMEs and large corporations, which needs to be urgently addressed;***

Or. en

**Amendment 49**  
**Matt Carthy**

**Motion for a resolution**  
**Recital K**

*Motion for a resolution*

K. whereas multinational companies' use of aggressive tax planning practices conflicts with the principle of fair competition and corporate responsibility;

*Amendment*

K. whereas multinational companies' use of aggressive tax planning practices conflicts with the principle of fair competition and corporate responsibility; ***stresses further, that tax competition in the Union and vis-à-vis third countries is harmful and leads to a race to the bottom in terms of tax rates and regulatory standards and should therefore be replaced by a consistent cooperative framework; this should take place within a clear framework of rules in order to guarantee fair competition between firms in the Union;***

Or. en

**Amendment 50**  
**Aldo Patriciello**

**Motion for a resolution**  
**Recital K**

*Motion for a resolution*

K. whereas multinational companies' use of aggressive tax planning practices conflicts with the principle of fair competition and corporate responsibility;

*Amendment*

K. whereas multinational companies' use of aggressive tax planning practices conflicts with the principle of fair competition and corporate responsibility, ***embodied in communication COM (2011) 681 final;***

Or. it

**Amendment 51**  
**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**  
**Recital K a (new)**

*Motion for a resolution*

*Amendment*

***Ka. whereas supply-side aggressive tax planning is incompatible with the principle of loyal cooperation among Member States;***

Or. en

**Amendment 52**  
**Thomas Mann**

**Motion for a resolution**  
**Recital L**

*Motion for a resolution*

*Amendment*

L. whereas aggressive tax planning is facilitated by increasing business complexity and by the digitalisation and globalisation of the economy, among other factors, leading to distortions of competition harmful to Union ***undertakings*** and growth;

L. whereas aggressive tax planning is facilitated by increasing business complexity and by the digitalisation and globalisation of the economy, among other factors, leading to distortions of competition harmful ***in the long term*** to Union ***SMEs in particular*** and ***to*** growth;

Or. de

**Amendment 53**  
**Tom Vandenkendelaere**

**Motion for a resolution**  
**Recital M**

*Motion for a resolution*

*Amendment*

M. whereas the fight against aggressive tax planning cannot be tackled by Member States individually; whereas the lack of coordinated action is causing many Member States to adopt unilateral national measures<sup>3</sup>; whereas such measures have often proven ineffective, insufficient and in

M. whereas the fight against aggressive tax planning cannot be tackled by Member States individually; whereas the ***dynamic of non-transparent corporate tax competition carries the risk of Member States getting caught in a race to the bottom with an unproductive outcome and***

some cases even detrimental to the cause; whereas what is needed is therefore a coordinated and multi-pronged approach at national, Union and international level;

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<sup>3</sup> Such as the UK's 'diverted profits tax'.

*at the expense of less mobile tax bases; whereas the* lack of coordinated action is causing many Member States to adopt unilateral national measures<sup>3</sup>; whereas such measures have often proven ineffective, insufficient and in some cases even detrimental to the cause; whereas what is needed is therefore a coordinated and multi-pronged approach at national, Union and international level;

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<sup>3</sup> Such as the UK's 'diverted profits tax'.

Or. en

#### **Amendment 54** **Matt Carthy**

#### **Motion for a resolution** **Recital N**

##### *Motion for a resolution*

N. whereas the Union has *been a pioneer* in the global fight against aggressive tax planning, notably in promoting progress at OECD level on the BEPS project; whereas the Union should continue to play a *pioneering* role as the BEPS project develops;

##### *Amendment*

N. whereas the Union has *played an important role* in the global fight against aggressive tax planning, notably in promoting progress at OECD level on the BEPS project; whereas the Union should continue to play a *positive and proactive* role as the BEPS project develops; *notes with concern the late and still unequal inclusion of developing countries in the OECD BEPS process as well as the rejection of Member States of an intergovernmental body on taxation under the auspice of the UN at the third Financing for Development Conference;*

Or. en

#### **Amendment 55** **Marco Zanni, Marco Valli**

## Motion for a resolution

### Recital N

#### *Motion for a resolution*

N. whereas the Union *has been a pioneer* in the global fight against aggressive tax planning, notably in promoting progress at OECD level on the BEPS project ; *whereas the Union should continue to play a pioneering role as the BEPS project develops;*

#### *Amendment*

N. whereas the Union *should play a fundamental role* in the global fight against aggressive tax planning, notably in promoting progress at OECD level on the BEPS project;

Or. it

## Amendment 56

**Elisa Ferreira**

on behalf of the S&D Group

## Motion for a resolution

### Recital N

#### *Motion for a resolution*

N. whereas the Union has been a pioneer in the global fight against aggressive tax planning, notably in promoting progress at OECD level on the BEPS project ; whereas the Union should continue to play a pioneering role as the BEPS project develops;

#### *Amendment*

N. whereas the Union has been a pioneer in the global fight against aggressive tax planning, notably in promoting progress at OECD level on the BEPS project; whereas the Union should continue to play a pioneering role as the BEPS project develops, *seeking to prevent the damage that BEPS can cause both to Member States and also to developing countries around the world;*

Or. en

## Amendment 57

**Molly Scott Cato, Philippe Lamberts**

on behalf of the Verts/ALE Group

## Motion for a resolution

### Recital N

*Motion for a resolution*

N. whereas the Union has been a pioneer in the global fight against aggressive tax planning, notably in promoting progress at OECD level on the BEPS project ; whereas the Union should continue to play a pioneering role as the BEPS project develops;

*Amendment*

N. whereas the Union has been a pioneer in the global fight against aggressive tax planning, notably in promoting progress at OECD level on the BEPS project ; whereas the Union should continue to play a pioneering role as the BEPS project develops, ***including ensuring action on the BEPS and beyond BEPS issues of significance to developing countries such as those detailed in the report to the G20 Development Working Group in 2014<sup>1 a</sup>***;

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<sup>1 a</sup> <http://www.oecd.org/tax/tax-global/report-to-g20-dwg-on-the-impact-of-beps-in-low-income-countries.pdf>

Or. en

**Amendment 58**

**Sophia in 't Veld, Sylvie Goulard, Michael Theurer**

**Motion for a resolution**

**Recital N a (new)**

*Motion for a resolution*

*Amendment*

***Na. whereas the OECD adopted comprehensive package of measures on BEPS (The OECD/G20 Base Erosion Profit Shifting (BEPS) Project); whereas the European Commission and Member States shall ensure that those are implemented as a minimum standard at Union level and remain ambitious; whereas it is of crucial importance that all Member Countries of OECD do implement them;***

Or. en



**Amendment 59**  
**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**  
**Recital O**

*Motion for a resolution*

*O. whereas the power to legislate on corporate taxation is currently vested in the Member States;*

*Amendment*

*deleted*

Or. en

**Amendment 60**  
**Matt Carthy**

**Motion for a resolution**  
**Recital O**

*Motion for a resolution*

O. whereas the power to legislate on corporate taxation *is currently* vested in the Member States;

*Amendment*

O. whereas the power to legislate on corporate taxation *must always remain* vested in the Member States; *whereas Union law contains no specific requirement with regard to the way in which a Member State must deal with corporate tax, provided that the conditions governing it do not constitute a discrimination, either direct or indirect; stresses that corporate tax as a component of direct taxation is a competence of Member States;*

Or. en

**Amendment 61**  
**Marco Zanni, Marco Valli**

**Motion for a resolution**  
**Recital O**

*Motion for a resolution*

O. whereas the power to legislate on corporate taxation is currently vested in the Member States;

*Amendment*

O. whereas the power to legislate on corporate taxation is currently vested in the Member States, ***while European coordination will be necessary to create a level playing field and avoid fiscal dumping measures that favour large multinationals to the detriment of European small and medium-sized enterprises;***

Or. it

**Amendment 62**  
**Bernard Monot**

**Motion for a resolution**  
**Recital O**

*Motion for a resolution*

O. whereas the power to legislate on corporate taxation is currently vested in the Member States;

*Amendment*

O. whereas the power to legislate on corporate taxation is currently vested in the Member States ***and must continue to be;***

Or. fr

**Amendment 63**  
**Marian Harkin**

**Motion for a resolution**  
**Recital O**

*Motion for a resolution*

O. whereas the power to legislate on corporate taxation is currently vested in the Member States;

*Amendment*

O. whereas ***according to the Union treaties*** the power to legislate on corporate taxation is currently vested in the Member States;

Or. en

**Amendment 64**  
**Pablo Zalba Bidegain**

**Motion for a resolution**  
**Recital O a (new)**

*Motion for a resolution*

*Amendment*

*Oa. whereas the Union should protect internal markets from tax avoidance and engage in transversal and coordinated actions with other countries in the fight against tax havens;*

Or. en

**Amendment 65**  
**Ramon Tremosa i Balcells**

**Motion for a resolution**  
**Recital O a (new)**

*Motion for a resolution*

*Amendment*

*Oa. whereas at a time of spending cuts at government level, the fact that multinational companies avoid paying their due makes more difficult to achieve the ambitious objectives fixed for budgetary matters without hurting social expenditure and disposable income of families;*

Or. en

**Amendment 66**  
**Matt Carthy**

**Motion for a resolution**  
**Recital P**

*Motion for a resolution*

*Amendment*

P. whereas the *lack of coordinated tax* policies in the Union leads to significant

P. whereas the *abuse of tax legislation and* policies in the *European* Union leads to

cost and administrative burden for citizens and businesses operating cross-border within the Union, ***and results in unintended non-taxation or facilitates aggressive tax planning;***

significant cost and administrative burden for citizens and businesses operating cross-border within the ***European*** Union, ***which facilitates aggressive tax planning; notes that Union action on direct tax beyond administrative cooperation can have consequences for individual Member States' ability to shape their domestic tax systems to raise revenue and to support domestic growth;***

Or. en

### **Amendment 67**

**Jonás Fernández, Ramón Jáuregui Atondo**

#### **Motion for a resolution**

##### **Recital P**

###### *Motion for a resolution*

P. whereas the lack of coordinated tax policies in the Union leads to significant cost and administrative burden for citizens and businesses operating ***cross-border*** within the Union, and results in unintended non-taxation or facilitates aggressive tax planning;

###### *Amendment*

P. whereas the lack of coordinated tax policies in the Union leads to significant cost and administrative burden for citizens and businesses operating ***in more than one Member State*** within the Union, and results in unintended non-taxation or facilitates aggressive tax planning;

Or. en

### **Amendment 68**

**Thomas Mann**

#### **Motion for a resolution**

##### **Recital P**

###### *Motion for a resolution*

P. whereas the lack of coordinated tax policies in the Union leads to significant cost and administrative burden for citizens and businesses operating cross-border within the Union, and results in unintended non-taxation or facilitates aggressive tax

###### *Amendment*

P. whereas the lack of coordinated tax policies in the Union leads to significant cost and administrative burden for citizens and businesses operating cross-border within the Union - ***even more so for SMEs*** - and results in unintended non-taxation or

planning;

facilitates aggressive tax planning;

Or. de

### **Amendment 69**

**Massimiliano Salini, Antonio Tajani, Fulvio Martusciello**

#### **Motion for a resolution**

##### **Recital P**

###### *Motion for a resolution*

P. whereas the lack of coordinated tax policies in the Union leads to significant cost and administrative burden for citizens and businesses operating cross-border within the Union, and results in unintended non-taxation or facilitates aggressive tax planning;

###### *Amendment*

P. whereas the lack of coordinated tax policies in the Union leads to significant cost and administrative burden for citizens and businesses operating cross-border within the Union, and results in unintended non-taxation or facilitates aggressive tax planning; ***recalls at the same time that there are still cases of double taxation that must be eliminated; urges in this respect the adoption of more transparent and simpler solutions;***

Or. it

### **Amendment 70**

**Marco Zanni, Marco Valli**

#### **Motion for a resolution**

##### **Recital P**

###### *Motion for a resolution*

P. whereas the lack of coordinated tax policies in the Union leads to significant cost and administrative burden for citizens and businesses operating ***cross-border*** within the Union, and results in unintended non-taxation or facilitates aggressive tax planning;

###### *Amendment*

P. whereas the lack of coordinated tax policies in the Union leads to significant cost and administrative burden for citizens and businesses operating within the Union, and results in unintended non-taxation or facilitates aggressive tax planning;

Or. it

**Amendment 71**  
**Cora van Nieuwenhuizen**

**Motion for a resolution**  
**Recital Q**

*Motion for a resolution*

Q. whereas the revelations of the LuxLeaks scandal and the work carried out by the TAXE Committee clearly show the need for *Union legislative measures* to improve transparency, *coordination and convergence* within corporate tax policies in the Union;

*Amendment*

Q. whereas the revelations of the LuxLeaks scandal and the work carried out by the TAXE Committee clearly show the need for *coordination at union level* to improve transparency within corporate tax policies in the Union;

Or. en

**Amendment 72**  
**Bernard Monot**

**Motion for a resolution**  
**Recital Q**

*Motion for a resolution*

Q. whereas the revelations of the LuxLeaks scandal and the work carried out by the TAXE Committee clearly show the need for Union legislative measures to improve transparency, coordination and convergence *within* corporate tax *policies* in the Union;

*Amendment*

Q. whereas the revelations of the LuxLeaks scandal and the work carried out by the TAXE Committee clearly show the need for Union legislative measures to improve transparency, coordination and convergence *of policies on the* corporate tax *base* in the Union;

Or. fr

**Amendment 73**  
**Matt Carthy**

**Motion for a resolution**  
**Recital Q**

*Motion for a resolution*

Q. whereas the revelations of the LuxLeaks

*Amendment*

Q. whereas the revelations of the LuxLeaks

scandal and the work carried out by the TAXE Committee clearly show the need for *Union legislative measures* to improve *transparency, coordination and convergence within corporate tax policies in the Union*;

scandal and the work carried out by the TAXE Committee clearly show the need for *Member States* to improve *and strengthen administrative cooperation between themselves as well as between tax administrations*; stresses that all policy formulation should respect the tax sovereignty of national governments; stresses that issues of subsidiarity and proportionality must be thoroughly agreed upon and should always ensure the competency and autonomy of each Member States' is upheld;

Or. en

**Amendment 74**  
**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**  
**Recital Q a (new)**

*Motion for a resolution*

*Amendment*

*Qa. whereas corporate taxation should be guided by the principle of taxing profits where they are realized;*

Or. en

**Amendment 75**  
**Tibor Szanyi**

**Motion for a resolution**  
**Recital R**

*Motion for a resolution*

*Amendment*

R. whereas the European Commission and the Member States should continue to play a very active role in the international arena in order to work for the establishment of international standards based *at least* on principles of transparency, exchange of information and abolition of harmful tax

R. whereas the European Commission and the Member States should continue to play a very active role in the international arena in order to work for the establishment of international standards based *primarily* on principles of transparency, exchange of information and abolition of harmful tax

measures;

measures;

Or. hu

**Amendment 76**  
**Matt Carthy**

**Motion for a resolution**  
**Recital R**

*Motion for a resolution*

R. whereas *the European Commission and the* Member States should continue to play a very active role in the international arena in order to work for the establishment of international standards based at least on principles of transparency, exchange of information and abolition of harmful tax measures;

*Amendment*

R. whereas Member States should continue to play a very active role in the international arena in order to work for the establishment of international standards based at least on principles of transparency, exchange of information and abolition of harmful tax measures;

Or. en

**Amendment 77**  
**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**  
**Recital R a (new)**

*Motion for a resolution*

*Ra. whereas corporate taxation should not be used to fuel a race to the bottom by Member States;*

*Amendment*

*Ra. whereas corporate taxation should not be used to fuel a race to the bottom by Member States;*

Or. en

**Amendment 78**  
**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**  
**Recital R b (new)**



*Motion for a resolution*

*Amendment*

***Rb. whereas the Union should strive to eliminate the gap between high deductibility of commercial expenditures and investments in a given Member State, and low taxation of profits in a another Member State or third jurisdiction;***

Or. en

**Amendment 79**

**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**

**Recital R c (new)**

*Motion for a resolution*

*Amendment*

***Rc. whereas tax avoidance and aggressive tax planning is facilitated by tax havens;***

Or. en

**Amendment 80**

**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**

**Recital R d (new)**

*Motion for a resolution*

*Amendment*

***Rd. whereas trade, travel and political sanctions should be applied to uncooperative jurisdictions in the fight against tax evasion and avoidance;***

Or. en

**Amendment 81**

**Antonio Tajani, Fulvio Martusciello, Massimiliano Salini**

## Motion for a resolution

### Recital S a (new)

*Motion for a resolution*

*Amendment*

***Sa. whereas a harmonised taxation system across the European Union would allow to tackle unfair competition and enhance the competitiveness of Union companies, in particular SMEs;***

Or. en

## Amendment 82

Matt Carthy

### Motion for a resolution

#### Recital T – introductory part

*Motion for a resolution*

*Amendment*

T. whereas increased transparency in the area of corporate taxation can improve tax collection, ***make work of tax authorities more efficient or can increase public confidence in tax systems and governments;***

T. whereas increased transparency in the area of corporate taxation can improve tax collection ***and is crucial for ensuring an increase in public trust and confidence in tax systems and governments;***

Or. en

## Amendment 83

Thomas Mann

### Motion for a resolution

#### Recital T – introductory part

*Motion for a resolution*

*Amendment*

T. whereas increased transparency in the area of corporate taxation can improve tax collection, make work of tax authorities more efficient or can increase public confidence in tax systems and governments;

T. whereas increased transparency in the area of corporate taxation can improve tax collection, make ***the*** work of tax authorities more efficient or can increase public confidence in tax systems and governments, ***and that should be adopted as a long-term objective;***

**Amendment 84**  
**Krišjānis Kariņš**

**Motion for a resolution**  
**Recital T – point i**

*Motion for a resolution*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should in the first instance be based on the OECD guidelines; whereas *it is possible for the Union to go further than the OECD guidelines, and the European Parliament voted in favour of full public country-by-country reporting in its amendments adopted on 8 July 2015<sup>4</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject* between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup> ;

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<sup>4</sup> *Texts adopted of 8.7.2015, P8\_TA(2015)0257.*

<sup>5</sup>

[http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index\\_en.htm](http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index_en.htm).

*Amendment*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should in the first instance be based on the OECD guidelines; whereas the European *Commission conducted an impact assessment into* country-by-country reporting between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup> ;

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<sup>5</sup>

[http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index\\_en.htm](http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index_en.htm).

**Amendment 85**  
**Danuta Maria Hübner**

**Motion for a resolution**  
**Recital T – point i**

*Motion for a resolution*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should in the first instance be based on the OECD guidelines; whereas it is possible for the Union to go further than the OECD guidelines, and the European Parliament voted in favour of full public country-by-country reporting in its amendments adopted on 8 July 2015<sup>4</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup> ;

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<sup>4</sup> Texts adopted of 8.7.2015, P8\_TA(2015)0257.

<sup>5</sup>

[http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index\\_en.htm](http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index_en.htm).

*Amendment*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas ***a right balance needs to be struck between the need for transparency, the necessity to protect the vital commercial interests of European businesses and the need to refrain from imposing additional adjustment costs that would be too burdensome***; whereas one vital form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should in the first instance be based on the OECD guidelines; whereas it is possible for the Union to go further than the OECD guidelines, and the European Parliament voted in favour of full public country-by-country reporting in its amendments adopted on 8 July 2015<sup>4</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup> ;

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<sup>4</sup> Texts adopted of 8.7.2015, P8\_TA(2015)0257.

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[http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index\\_en.htm](http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index_en.htm).

**Amendment 86****Elisa Ferreira**

on behalf of the S&amp;D Group

**Motion for a resolution****Recital T – point i***Motion for a resolution*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should in the first instance be based on the OECD guidelines; whereas it is possible for the Union to go further than the OECD guidelines, and the European Parliament voted in favour of full public country-by-country reporting in its amendments adopted on 8 July 2015<sup>4</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup> ;

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<sup>4</sup> Texts adopted of 8.7.2015, P8\_TA(2015)0257.

<sup>5</sup>

<http://ec.europa.eu/finance/consultations/2>

*Amendment*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should in the first instance be based on the OECD guidelines *template*; whereas it is possible for the Union to go further than the OECD guidelines *and make such country-by-country reporting mandatory and public*, and the European Parliament voted in favour of full public country-by-country reporting in its amendments adopted on 8 July 2015<sup>4</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup>; *whereas 88% of those who responded publicly to that consultation said that they supported public disclosure of tax-related information by enterprises*;

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<sup>4</sup> Texts adopted of 8.7.2015, P8\_TA(2015)0257.

<sup>5</sup>

<http://ec.europa.eu/finance/consultations/2>

**Amendment 87**  
**Frank Engel**

**Motion for a resolution**  
**Recital T – point i**

*Motion for a resolution*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should in the first instance be **based on** the OECD guidelines; whereas it is possible for the Union to go further than the OECD guidelines, and the European Parliament voted in favour of full public country-by-country reporting in its amendments adopted on 8 July 2015<sup>1</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>2</sup> ;

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<sup>1</sup> Texts adopted of 8 July 2015,  
P8\_TA(2015)0257.

<sup>2</sup>

<http://ec.europa.eu/finance/consultations/2015/further-corporate-tax->

*Amendment*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting **where there is no risk that it may damage proposed investment projects in certain countries**; whereas any Union proposals for country-by-country reporting should in the first instance be **aligned with** the OECD guidelines; whereas it is possible for the Union to go further than the OECD guidelines, and the European Parliament voted in favour of full public country-by-country reporting in its amendments adopted on 8 July 2015<sup>1</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>2</sup>;

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<sup>1</sup> Texts adopted of 8 July 2015,  
P8\_TA(2015)0257.

<sup>2</sup>

<http://ec.europa.eu/finance/consultations/2015/further-corporate-tax->

**Amendment 88**  
**Tom Vandenkendelaere**

**Motion for a resolution**  
**Recital T – point i**

*Motion for a resolution*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should in the first instance be based on the OECD guidelines; whereas it is possible for the Union to go further than the OECD guidelines, **and** the European Parliament voted in favour of full public country-by-country reporting in its amendments adopted on 8 July 2015<sup>4</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup> ;

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<sup>4</sup> Texts adopted of 8.7.2015, P8\_TA(2015)0257.

<sup>5</sup>

<http://ec.europa.eu/finance/consultations/2015/further-corporate-tax->

*Amendment*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should in the first instance be based on the OECD guidelines; whereas it is possible for the Union to go further than the OECD guidelines; **whereas it should be ensured that any stricter reporting obligation does not unnecessarily disadvantage Union-based companies**; whereas the European Parliament voted in favour of full public country-by-country reporting in its amendments adopted on 8 July 2015<sup>4</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup> ;

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<sup>4</sup> Texts adopted of 8.7.2015, P8\_TA(2015)0257.

<sup>5</sup>

<http://ec.europa.eu/finance/consultations/2015/further-corporate-tax->

## Amendment 89

Fulvio Martusciello, Massimiliano Salini

### Motion for a resolution

#### Recital T – point i

##### *Motion for a resolution*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should in the first instance be based on the OECD guidelines; whereas *it is possible for the Union to go further than the OECD guidelines*, and the *European Parliament voted in favour of full public country-by-country reporting in its amendments adopted on 8 July 2015<sup>4</sup>* on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup> ;

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<sup>4</sup> *Texts adopted of 8.7.2015, P8\_TA(2015)0257.*

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[http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index\\_en.htm](http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index_en.htm).

##### *Amendment*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should in the first instance be based on the OECD guidelines; whereas *the European Parliament, the Council and the Commission are now discussing a public country-by-country reporting requirement in the proposal for a revised Shareholder Rights Directive*; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup> ;

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[http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index\\_en.htm](http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index_en.htm).



**Amendment 90**

**Molly Scott Cato, Philippe Lamberts**  
on behalf of the Verts/ALE Group

**Motion for a resolution****Recital T – point i***Motion for a resolution*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting; whereas *any* Union *proposals for country-by-country reporting should in the first instance be based on the OECD guidelines; whereas it is possible for the Union to go further than the OECD guidelines*, and the European Parliament voted in favour of full public country-by-country reporting in its amendments adopted on 8 July 2015<sup>4</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup> ;

*Amendment*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one vital form for this transparency to take is country-by-country reporting; whereas *the* Union *should go further than the OECD guidelines, by introducing mandatory and public country by country reporting for Union-based multinational companies of all economic sectors*, and the European Parliament voted in favour of full public country-by-country reporting in its amendments adopted on 8 July 2015<sup>4</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup> ; *whereas the tax information of multinational companies cannot be considered a business or commercial secret as defined by the OECD and can therefore be automatically exchanged, or in the case of country-by-country reporting, be made publicly available without leading to serious damage for the multinational companies concerned;*

<sup>4</sup> Texts adopted of 8.7.2015,  
P8\_TA(2015)0257.

<sup>5</sup>

[http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index\\_en.htm](http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index_en.htm).

<sup>4</sup> Texts adopted of 8.7.2015,  
P8\_TA(2015)0257.

<sup>5</sup>

[http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index\\_en.htm](http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index_en.htm).

Or. en

## **Amendment 91** **Burkhard Balz**

### **Motion for a resolution** **Recital T – point i**

#### *Motion for a resolution*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one *vital* form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should *in the first instance* be based on the OECD guidelines; whereas *it is possible for* the Union *to go* further than the OECD guidelines, *and* the European Parliament voted in favour of *full* public country-by-country reporting in its amendments adopted on 8 July 2015<sup>4</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the implementation of country-by-country reporting<sup>5</sup> ;

#### *Amendment*

(i) whereas increased transparency regarding the activities of large multinational companies, and in particular regarding profits made, taxes on profit paid, subsidies received and tax returns, is essential for ensuring that tax administrations tackle BEPS efficiently; whereas one form for this transparency to take is country-by-country reporting; whereas any Union proposals for country-by-country reporting should be based on the OECD guidelines; whereas *any Union initiative must not jeopardize the anti-BEPS process within the OECD; whereas the question whether* the Union *goes* further than the OECD guidelines *has to take account of the level playing field for Union companies in global competition; whereas* the European Parliament voted in favour of public country-by-country reporting *of certain elements, including exemptions for companies according to size and relevance*, in its amendments adopted on 8 July 2015<sup>4</sup> on the proposal for a revised Shareholder Rights Directive; whereas the European Commission conducted a consultation on this subject between 17 June and 9 September 2015 in order to explore different options for the

implementation of country-by-country reporting<sup>5</sup> ;

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<sup>4</sup> Texts adopted of 8.7.2015,  
P8\_TA(2015)0257.

<sup>5</sup>

[http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index\\_en.htm](http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index_en.htm).

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<sup>4</sup> Texts adopted of 8.7.2015,  
P8\_TA(2015)0257.

<sup>5</sup>

[http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index\\_en.htm](http://ec.europa.eu/finance/consultations/2015/further-corporate-tax-transparency/index_en.htm).

Or. en

**Amendment 92**  
**Markus Ferber, Werner Langen**

**Motion for a resolution**  
**Recital T – point i a (new)**

*Motion for a resolution*

*Amendment*

*(ia) whereas tougher country-specific tax information reporting requirements at both European and international level must be accompanied by an effective and binding dispute settlement procedure;*

Or. de

**Amendment 93**  
**Markus Ferber, Werner Langen**

**Motion for a resolution**  
**Recital T – point ii**

*Motion for a resolution*

*Amendment*

*(ii) whereas some companies within the Union have already begun to demonstrate that they are fully tax compliant by applying for and promoting their ownership of a 'Fair Tax Payer' label<sup>3</sup> ; whereas firms and citizens alike across the Union would benefit from wider take-up of such labels by companies who are*

*(ii) whereas voluntary measures such as a 'Fair Tax payer' label can be no substitute for changes that are needed to the legal framework;*

*fully tax compliant in order to set a high standard for others to emulate;*

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<sup>3</sup> *Such as the Fair Tax Mark:*  
<http://www.fairtaxmark.net/>.

Or. de

**Amendment 94**  
**Frank Engel**

**Motion for a resolution**  
**Recital T – point ii**

*Motion for a resolution*

(ii) whereas some companies within the Union have already begun to demonstrate that they are fully *tax* compliant by applying for and promoting their ownership of a 'Fair Tax Payer' label<sup>3</sup> ; whereas firms *and citizens alike across the Union would benefit from wider take-up of such labels by companies who are fully tax compliant in order to set a high standard for others to emulate;*

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<sup>3</sup> Such as the Fair Tax Mark:  
<http://www.fairtaxmark.net/>.

*Amendment*

(ii) whereas some companies within the Union have already begun to demonstrate that they are fully compliant *with national tax legislation* by applying for and promoting their ownership of a 'Fair Tax Payer' label<sup>3</sup>; whereas *for the present only firms whose economic activities are confined exclusively to national territory may obtain such labels; whereas these labels are as diverse as national tax laws; whereas these labels are not assigned by the competent national tax authorities; whereas these labels do not exempt firms from tax audits; whereas only a label based on common criteria at European level which is issued by a European competent authority would make it possible to encourage firms to fully comply with their tax obligations in order to increase public confidence;*

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<sup>3</sup> Such as the Fair Tax Mark:  
<http://www.fairtaxmark.net/>.

Or. fr

## Amendment 95

Matt Carthy

### Motion for a resolution

#### Recital T – point ii

##### *Motion for a resolution*

(ii) whereas some companies within the Union have already begun to demonstrate that they are fully tax compliant by applying for and promoting their ownership of a 'Fair Tax Payer' label<sup>6</sup>; whereas firms and citizens alike across the Union would benefit from wider take-up of such labels by companies who are fully tax compliant in order to set a high standard for others to emulate;

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<sup>6</sup> Such as the Fair Tax Mark:  
<http://www.fairtaxmark.net/>.

##### *Amendment*

(ii) whereas some companies within the Union have already begun to demonstrate that they are fully tax compliant by applying for and promoting their ownership of a 'Fair Tax Payer' label<sup>6</sup>; whereas firms and citizens alike across the Union would benefit from wider take-up of such labels by companies who are fully tax compliant in order to set a high standard for others to emulate; ***Underlines that such measures can have a strong deterrent effect and change behaviours, through both the reputational risk for non-compliant firms and the provision of information to the competent authorities, which can then adopt appropriate corrective measures and sanctions;***

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<sup>6</sup> Such as the Fair Tax Mark:  
<http://www.fairtaxmark.net/>.

Or. en

## Amendment 96

Elisa Ferreira

on behalf of the S&D Group

### Motion for a resolution

#### Recital T – point ii

##### *Motion for a resolution*

(ii) whereas some companies within the Union have already begun to demonstrate that they are fully tax compliant by applying for and promoting their ownership of a 'Fair Tax Payer' label<sup>6</sup>; whereas firms and citizens alike across the

##### *Amendment*

(ii) whereas ***paying a fair share of taxes on profits made should be an important element of any company's corporate social responsibility (CSR) policy, and information about taxes being paid in different countries should form part of the***

Union would benefit from wider take-up of such labels by companies who are fully tax compliant in order to set a high standard for others to emulate;

***CSR section of a company's annual report; whereas while a small minority of some companies within the Union have already begun to demonstrate that they are fully tax compliant by applying for and promoting their ownership of a 'Fair Tax Payer' label<sup>6</sup>, most firms disregard the issue of fair taxation in their annual reporting;*** whereas firms and citizens alike across the Union would benefit from wider take-up of such labels by companies who are fully tax compliant in order to set a high standard for others to emulate;

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<sup>6</sup> Such as the Fair Tax Mark:  
<http://www.fairtaxmark.net/>.

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<sup>6</sup> Such as the Fair Tax Mark:  
<http://www.fairtaxmark.net/>.

Or. en

**Amendment 97**  
**Cora van Nieuwenhuizen**

**Motion for a resolution**  
**Recital T – point iii**

*Motion for a resolution*

*Amendment*

***(iii) whereas increased transparency would be achieved if Member States inform each other and the Commission of any new allowance, relief, exception, incentive or similar measure that could have a material impact on their effective tax rate; whereas such notification would help Member States in identifying harmful tax practices;***

***deleted***

Or. en

**Amendment 98**  
**Massimiliano Salini, Fulvio Martusciello**

**Motion for a resolution**  
**Recital T – point iii**

*Motion for a resolution*

*Amendment*

*(iii) whereas increased transparency would be achieved if Member States inform each other and the Commission of any new allowance, relief, exception, incentive or similar measure that could have a material impact on their effective tax rate; whereas such notification would help Member States in identifying harmful tax practices;*

*deleted*

Or. en

**Amendment 99**  
**Krišjānis Kariņš**

**Motion for a resolution**  
**Recital T – point iii**

*Motion for a resolution*

*Amendment*

(iii) whereas increased transparency would be achieved if Member States inform each other and the Commission of any new allowance, relief, exception, incentive or similar measure that could have a material impact on their effective tax rate; whereas such notification would help Member States in identifying harmful tax practices;

(iii) whereas increased transparency would be achieved if Member States inform each other and the Commission of any new allowance, relief, exception, incentive or similar measure that could have a material impact on their effective tax rate; whereas such notification would help Member States in identifying harmful tax practices, *while also retaining taxation as a national competence in Member States as the Treaty foresees it;*

Or. en

**Amendment 100**  
**Elisa Ferreira**  
on behalf of the S&D Group

**Motion for a resolution**  
**Recital T – point iii**

*Motion for a resolution*

(iii) whereas increased transparency would be achieved if Member States inform each other and the Commission of any new allowance, relief, exception, incentive or similar measure that could have a material impact on their effective tax rate; whereas such notification would help Member States in identifying harmful tax practices;

*Amendment*

(iii) whereas increased transparency would ***also*** be achieved if Member States inform each other and the Commission of any new allowance, relief, exception, incentive or similar measure that could have a material impact on their effective tax rate; whereas such notification would help Member States in identifying harmful tax practices; ***whereas such notifications could also apply to tax advisory firms whenever they propose a new 'tax optimisation' scheme;***

Or. en

**Amendment 101**

**Elisa Ferreira**

on behalf of the S&D Group

**Motion for a resolution**

**Recital T – point iii a (new)**

*Motion for a resolution*

***(iiia) whereas on 9 April 2015 the Commission put forward a proposal for a Directive on Single-Member Limited Liability Companies; whereas such a proposal would considerably raise the risk of multinational companies setting up single-member companies with the specific aim of avoiding tax, and so should not be pursued;***

Or. en

**Amendment 102**

**Markus Ferber, Werner Langen**

**Motion for a resolution**

**Recital T – point iv**



*Motion for a resolution*

(iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about the possible impact that their tax arrangements with certain companies might have on tax collection in other Member States; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas ***tax rulings signed up to by tax authorities should be subject to greater transparency, providing that confidential information and business sensitive information is preserved;***

*Amendment*

(iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about the possible impact that their tax arrangements with certain companies might have on tax collection in other Member States; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas ***the proposal submitted to that end, amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation (2015/0068(CNS)), is currently being discussed by the Union legislative authority;***

Or. de

**Amendment 103**  
**Frank Engel**

**Motion for a resolution**  
**Recital T – point iv**

*Motion for a resolution*

(iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about ***the possible impact that*** their tax arrangements with certain companies ***might have on tax collection in other Member States;*** whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas tax rulings signed up to by tax authorities should be subject to greater transparency, providing that confidential information and business sensitive information is preserved;

*Amendment*

(iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about their tax arrangements with certain companies; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas tax rulings signed up to by tax authorities should be subject to greater transparency, providing that confidential information and business sensitive information is preserved;

Or. fr

**Amendment 104**  
**Marco Zanni, Marco Valli**

**Motion for a resolution**  
**Recital T – point iv**

*Motion for a resolution*

iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about the possible impact that their tax arrangements with certain companies might have on tax collection in other Member States; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas tax rulings signed up to by tax authorities should be subject to **greater** transparency, **providing that confidential information and business sensitive information is preserved**;

*Amendment*

iv) whereas there is evidence that Member States do not communicate sufficiently **and transparently** between themselves **and with the public** about the possible impact that their tax arrangements with certain companies might have on tax collection in other Member States; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas tax rulings signed up to by tax authorities should be subject to **full and total** transparency, **making them accessible free of charge to the public online or on request**;

Or. it

**Amendment 105**  
**Krišjānis Kariņš**

**Motion for a resolution**  
**Recital T – point iv**

*Motion for a resolution*

(iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about the possible impact that their tax arrangements with certain companies might have on tax collection in other Member States; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas tax rulings signed up to by tax authorities should be subject to greater transparency, providing that confidential

*Amendment*

(iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about the possible impact that their tax arrangements with certain companies might have on tax collection in other Member States; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued, **possibly, in a form of Union wide central register, which may only be accessed by the Commission and competent**

information and business sensitive information is preserved;

*authorities*; whereas tax rulings signed up to by tax authorities should be subject to greater transparency, providing that confidential information and business sensitive information is preserved;

Or. en

## **Amendment 106**

**Fulvio Martusciello, Massimiliano Salini**

### **Motion for a resolution**

#### **Recital T – point iv**

##### *Motion for a resolution*

(iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about the possible impact that their tax arrangements with certain companies might have on tax collection in other Member States; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas tax rulings signed up to by tax authorities should be subject to greater transparency, providing that confidential information and business sensitive information is preserved;

##### *Amendment*

(iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about the possible impact that their tax arrangements with certain companies might have on tax collection in other Member States; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas tax rulings signed up to by tax authorities should be subject to greater transparency, providing that confidential information and business sensitive information is preserved; ***whereas it is also necessary to take into account that, in the lack of adequate guarantees nor the confidentiality of proprietary information, the result will simply be that taxpayers will shy away from asking for tax rulings; whereas it is important to underline that, as also recognised by the Commission, tax rulings are primarily issued to provide legal certainty for taxpayers with regard to cross-border investments in the Union;***

Or. en

## **Amendment 107**

**Massimiliano Salini, Fulvio Martusciello**

**Motion for a resolution**  
**Recital T – point iv**

*Motion for a resolution*

(iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about the possible impact that their tax arrangements with certain companies might have on tax collection in other Member States; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas tax rulings signed up to by tax authorities should be subject to greater transparency, providing that confidential information and business sensitive information is preserved;

*Amendment*

(iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about the possible impact that their tax arrangements with certain companies might have on tax collection in other Member States; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas tax rulings signed up to by tax authorities should be subject to greater transparency, providing that confidential information and business sensitive information is preserved; ***encourages the identification of solutions that strike a balance between transparency and confidentiality;***

Or. en

**Amendment 108**  
**Molly Scott Cato, Philippe Lamberts**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Recital T – point iv**

*Motion for a resolution*

(iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about the possible impact that their tax arrangements with certain companies might have on tax collection in other Member States; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas tax rulings signed up to by tax authorities should be subject to greater transparency, ***providing that confidential***

*Amendment*

(iv) whereas there is evidence that Member States do not communicate sufficiently between themselves about the possible impact that their tax arrangements with certain companies might have on tax collection in other Member States; whereas national tax authorities should automatically exchange all tax rulings without delay after they have been issued; whereas tax rulings signed up to by tax authorities should be subject to greater transparency ***and should be made public***

*information and business sensitive information is preserved;*

*for instance by means of a central Union register;*

Or. en

**Amendment 109**

**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**

**Recital T – point iv a (new)**

*Motion for a resolution*

*Amendment*

*(iva) whereas the European Commission or one of its agencies should elaborate a public black list of tax havens based on objective criteria;*

Or. en

**Amendment 110**

**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**

**Recital T – point iv b (new)**

*Motion for a resolution*

*Amendment*

*(ivb) whereas the objective criteria for the inclusion of the said public black list of tax havens should be the conduct of any of the following practices:*

*a) Aggressively low or non-existent corporate taxation;*

*b) Granting tax benefits to non-residents that conduct no substantial economic activity in the jurisdiction;*

*c) Lack of automatic exchange of information on tax payers and tax rulings;*

*d) Engaging in secret tax rulings;*

*e) Lack of ad-hoc of administrative and judicial cooperation on tax evasion and*

*tax avoidance files;*  
*f) Legal bank secrecy;*  
*g) Legal persecution of whistle-blowers;*  
*h) Active cooperation of government officials in designing legal or illegal schemes for tax avoidance or evasion;*  
*i) Any other government practice conducive to helping and abetting tax fraud, tax evasion and tax avoidance;*

Or. en

**Amendment 111**  
**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**  
**Recital T – point iv c (new)**

*Motion for a resolution*

*Amendment*

*(ivc) whereas the European Commission or one of its agencies should elaborate a public black list of corporate tax evaders and avoiders;*

Or. en

**Amendment 112**  
**Massimiliano Salini, Fulvio Martusciello**

**Motion for a resolution**  
**Recital T – point v**

*Motion for a resolution*

*Amendment*

(v) whereas customs-free ports are reported to be used to hide transactions from tax authorities;

(v) whereas customs-free ports are reported to be used to hide transactions from tax authorities; *at the same time recognise that in Europe exist different special economic zones, used with success to boost growth and economic recovery in delimited areas deeply affected by the crisis; encourages in this regards the*

*exchange of best practices between tax authorities; invites the European 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 113**

**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**

**Recital T – point v a (new)**

*Motion for a resolution*

*Amendment*

*(va) whereas the conduct of aggressive tax planning by corporations is incompatible with Social Corporate Responsibility, and as such it should be highlighted by the institutions devoted to monitor it;*

Or. en

**Amendment 114**

**Sirpa Pietikäinen**

**Motion for a resolution**

**Recital T – point v a (new)**

*Motion for a resolution*

*Amendment*

*(va) whereas the Commission should investigate the role of financial institutions in aiding harmful tax practices;*

Or. en

## **Amendment 115**

**Matt Carthy**

### **Motion for a resolution**

#### **Recital T – point vi**

##### *Motion for a resolution*

(vi) whereas progress in the fight against tax avoidance and aggressive tax planning can only be monitored with a harmonised methodology that can be used to estimate the size of the direct and indirect tax gaps in all Member States, and across the Union as a whole;

##### *Amendment*

(vi) whereas progress in the fight against tax avoidance and aggressive tax planning can only be monitored with a harmonised methodology that can be used to estimate the size of the direct and indirect tax gaps in all Member States, and across the *European* Union as a whole; *expresses its support for the intention in the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; highlights that the European market is not homogeneous and that national markets evolve at different rates and have different needs;*

Or. en

## **Amendment 116**

**Elisa Ferreira**

on behalf of the S&D Group

### **Motion for a resolution**

#### **Recital T – point vi**

##### *Motion for a resolution*

(vi) whereas progress in the fight against tax avoidance and aggressive tax planning can only be monitored with a harmonised methodology that can be used to estimate the size of the direct and indirect tax gaps in all Member States, and across the Union as a whole;

##### *Amendment*

(vi) whereas progress in the fight against tax avoidance and aggressive tax planning can only be monitored with a harmonised methodology that can be used to estimate the size of the direct and indirect tax gaps in all Member States, and across the Union as a whole; *whereas an estimate of the tax gap should only represent the start of providing further information on tax matters, and Member States should also use the data arising from automatic exchange of information to reveal the size*



*and source of the offshore assets in their  
finance sectors;*

Or. en

**Amendment 117**

**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**

**Recital T – point vi**

*Motion for a resolution*

(vi) whereas progress in the fight against tax avoidance and aggressive tax planning can only be monitored with a harmonised methodology that can be used to estimate the size of the direct and indirect tax gaps in all Member States, and across the Union as a whole;

*Amendment*

(vi) whereas progress in the fight against tax ***evasion and*** avoidance and aggressive tax planning can only be monitored with a harmonised methodology that can be used to estimate the size of the direct and indirect tax gaps in all Member States, and across the Union as a whole;

Or. en

**Amendment 118**

**Markus Ferber, Werner Langen**

**Motion for a resolution**

**Recital T – point vii**

*Motion for a resolution*

*(vii) whereas the current Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who hold vital information will understandably be reluctant to come forward and therefore that information will not be made available; whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures*

*Amendment*

*deleted*

*that will protect such activity; whereas it would therefore be appropriate to offer Union-wide protection for whistleblowers who report suspected misconduct, wrongdoing, fraud or illegal activity to national regulators or, in cases of persistently unaddressed illegal activity that could affect the public interest, to the public as a whole; whereas such protection should be coherent with the overall legal system;*

Or. de

**Amendment 119**  
**Cora van Nieuwenhuizen**

**Motion for a resolution**  
**Recital T – point vii**

*Motion for a resolution*

(vii) whereas the current Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who hold vital information will understandably be reluctant to come forward and therefore that information will not be made available; whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures that will protect such activity; ***whereas it would therefore be appropriate to offer Union-wide protection for whistleblowers who report suspected misconduct, wrongdoing, fraud or illegal activity to national regulators or, in cases of persistently unaddressed illegal activity that could affect the public interest, to the public as a whole; whereas such protection should be coherent with the overall legal system;***

*Amendment*

(vii) whereas the current Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who hold vital information will understandably be reluctant to come forward and therefore that information will not be made available; whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures that will protect such activity;

**Amendment 120**  
**Danuta Maria Hübner**

**Motion for a resolution**  
**Recital T – point vii**

*Motion for a resolution*

(vii) whereas the current Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who hold vital information will understandably be reluctant to come forward and therefore that information will not be made available; whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures that will protect such activity; whereas it would therefore be appropriate to offer Union-wide protection for whistleblowers who report suspected *misconduct, wrongdoing*, fraud or illegal activity to national regulators or, in cases of persistently unaddressed illegal activity that could affect the public interest, to the public as a whole; whereas such protection should be coherent with the overall legal system;

*Amendment*

(vii) whereas the current Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who hold vital information will understandably be reluctant to come forward and therefore that information will not be made available; whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures that will protect such activity; whereas it would therefore be appropriate to offer Union-wide protection for whistleblowers who report suspected fraud or illegal activity to national regulators or, in cases of persistently unaddressed illegal activity that could affect the public interest, to the public as a whole; whereas such protection should be coherent with the overall legal system;

Or. en

**Amendment 121**  
**Matt Carthy**

**Motion for a resolution**  
**Recital T – point vii**

*Motion for a resolution*

(vii) whereas the current Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who hold vital information will understandably be reluctant to come forward and therefore that information will not be made available; whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures that will protect such activity; whereas it would therefore be appropriate to offer Union-wide protection for whistleblowers who report suspected misconduct, wrongdoing, fraud or illegal activity to national regulators or, in cases of persistently unaddressed illegal activity that could affect the public interest, to the public as a whole; whereas such protection should be coherent with the overall legal system;

*Amendment*

(vii) whereas the current **European** Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who hold vital information will understandably be reluctant to come forward and therefore that information will not be made available; whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures that will protect such activity; whereas it would therefore be appropriate to offer Union-wide protection for whistleblowers who report suspected misconduct, wrongdoing, fraud or illegal activity to national regulators or, in cases of persistently unaddressed illegal activity that could affect the public interest, to the public as a whole; whereas such protection should be coherent with the overall legal system;

Or. en

**Amendment 122**

**Elisa Ferreira**

on behalf of the S&D Group

**Motion for a resolution**

**Recital T – point vii**

*Motion for a resolution*

(vii) whereas the current Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who

*Amendment*

(vii) whereas the current Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who

hold vital information will understandably be reluctant to come forward and therefore that information will not be made available; whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures that will protect such activity; whereas it would therefore be appropriate to offer Union-wide protection for whistleblowers who report suspected misconduct, wrongdoing, fraud or illegal activity to national regulators or, in cases of persistently unaddressed illegal activity that could affect the public interest, to the public as a whole; whereas such protection should be coherent with the overall legal system;

hold vital information will understandably be reluctant to come forward and therefore that information will not be made available; whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures that will protect such activity; whereas it would therefore be appropriate to offer Union-wide protection for whistleblowers who report suspected misconduct, wrongdoing, fraud or illegal activity to national regulators or, in cases of persistently unaddressed ***misconduct, wrongdoing, fraud or*** illegal activity that could affect the public interest, to the public as a whole; whereas such protection should be coherent with the overall legal system;

Or. en

### **Amendment 123**

**Jonás Fernández, Ramón Jáuregui Atondo**

#### **Motion for a resolution**

#### **Recital T – point vii**

##### *Motion for a resolution*

(vii) whereas the current Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who hold vital information will understandably be reluctant to come forward and therefore that information will not be made available; whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures that will protect such activity; whereas it would therefore be appropriate to offer Union-wide protection for whistleblowers who report suspected misconduct, wrongdoing, fraud

##### *Amendment*

(vii) whereas the current Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who hold vital information will understandably be reluctant to come forward and therefore that information will not be made available; whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures that will protect such activity; whereas it would therefore be appropriate to offer Union-wide protection for whistleblowers who report suspected misconduct, wrongdoing, fraud

or illegal activity to national regulators or, in cases of persistently unaddressed illegal activity that could affect the public interest, to the public as a whole; whereas such protection should be coherent with the overall legal system;

or illegal activity to national regulators or, in cases of persistently unaddressed illegal activity that could affect the public interest, to the public as a whole; whereas such protection should be coherent with the overall legal system; ***whereas Member States shall decriminalize the revelation by whistleblowers of corporate information in the cases of suspected misconduct, wrongdoing, fraud or illegal activity;***

Or. en

#### **Amendment 124**

**Molly Scott Cato, Philippe Lamberts**  
on behalf of the Verts/ALE Group

#### **Motion for a resolution**

#### **Recital T – point vii**

##### *Motion for a resolution*

(vii) whereas the current Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who hold vital information will understandably be reluctant to come forward and therefore that information will not be made available; whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures that will protect such activity; whereas it would therefore be appropriate to offer Union-wide protection for whistleblowers who report suspected misconduct, wrongdoing, fraud or illegal activity to national regulators or, in cases of persistently unaddressed illegal activity that could affect the public interest, to the public as a whole; whereas such protection should be coherent with the

##### *Amendment*

(vii) whereas the current Union-wide legal framework to protect whistleblowers is insufficient, and there exists significant variation between the ways in which different Member States provide protection for whistleblowers; whereas in the absence of such protection, those employees who hold vital information will understandably be reluctant to come forward and therefore that information will not be made available, ***particularly given the case of Antoine Deltour, on trial in Luxembourg;*** whereas since whistleblowers helped to mobilise public attention on the issue of unfair taxation, Member States should consider measures that will protect such activity; whereas it would therefore be appropriate to offer Union-wide protection for whistleblowers who report suspected misconduct, wrongdoing, fraud or illegal activity to national regulators or, in cases of persistently unaddressed illegal activity that could affect the public interest, to the public as a whole; whereas such protection

overall legal system;

should be coherent with the overall legal system;

Or. en

**Amendment 125**

**Matt Carthy**

**Motion for a resolution**

**Recital T – point vii a (new)**

*Motion for a resolution*

*Amendment*

*(viiia) Calls on National Governments, including Luxembourg, to consider amending their national legislation to provide further protection for whistle-blowers and journalists that act in the public interest;*

Or. en

**Amendment 126**

**Molly Scott Cato, Philippe Lamberts**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Recital T – point vii a (new)**

*Motion for a resolution*

*Amendment*

*(viiia) whereas the four biggest accounting firms (PricewaterhouseCoopers, Ernst & Young, Deloitte and KPMG) have a crucial role in the design and marketing of rulings and tax avoidance schemes exploiting mismatches between national legislations; whereas those firms, which seem to derive a considerable amount of their revenue from tax services, to dominate most Member States' auditing markets and to prevail in the global tax advising services, constitute a narrow oligopoly; whereas the existence of conflict of interest resulting from the*

*juxtaposition, within the same firms, of tax advice and consulting activities intended, on the one hand, for tax administrations and, on the other, for MNCs' tax planning services, which exploit the weaknesses of national tax laws; whereas the effectiveness of any corporate code of conduct in tackling this issue is questionable; whereas tax rulings and settlement agreements have become, in the Union and worldwide, a common business practice, not only to obtain legal certainty or advantageous tax deals, but also in cases where legislative provisions do not allow any room for interpretation;*

Or. en

**Amendment 127**  
**Krišjānis Kariņš**

**Motion for a resolution**  
**Recital U – introductory part**

*Motion for a resolution*

U. whereas the power to legislate on corporate taxation is vested in the Member States, yet the vast majority of problems linked to aggressive tax planning are of a multinational nature; whereas more coordination of national tax policies therefore represents *the only* feasible way to address the problems of BEPS and aggressive tax planning;

*Amendment*

U. whereas the power to legislate on corporate taxation is vested in the Member States, yet the vast majority of problems linked to aggressive tax planning are of a multinational nature; whereas more *effective coordination and information exchange* of national tax policies *between Member States* therefore represents *a* feasible way to address the problems of BEPS and aggressive tax planning;

Or. en

**Amendment 128**  
**Matt Carthy**

**Motion for a resolution**  
**Recital U – introductory part**



*Motion for a resolution*

U. whereas the power to legislate on corporate taxation *is vested in the* Member States, *yet* the vast majority of problems linked to aggressive tax planning are of a multinational nature; *whereas more coordination of national tax policies therefore represents the only feasible way to address the problems of BEPS and aggressive tax planning;*

*Amendment*

U. whereas the power to legislate on corporate taxation *must remain vested within* Member States; *whereas* the vast majority of problems linked to aggressive tax planning are of a multinational nature; *insists that Member States must improve and strengthen administrative cooperation between themselves as well as between tax administrations; in order to ensure fair competition between firms;*

Or. en

**Amendment 129**

**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**

**Recital U – introductory part**

*Motion for a resolution*

U. whereas the power to legislate on corporate taxation *is vested in the Member States*, yet the vast majority of problems linked to aggressive tax planning are of a multinational nature; whereas more coordination of national tax policies therefore represents the only feasible way to address the problems of BEPS and aggressive tax planning;

*Amendment*

U. whereas *Member States have* the power to legislate on corporate taxation, yet the vast majority of problems linked to aggressive tax planning are of a multinational nature; whereas more coordination of national tax policies therefore represents the only feasible way to address the problems of BEPS and aggressive tax planning;

Or. en

**Amendment 130**

**Matt Carthy**

**Motion for a resolution**

**Recital U – point i**

*Motion for a resolution*

*(i) whereas a mandatory Union-wide*

*Amendment*

*deleted*

*Common Consolidated Corporate Tax Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;*

Or. en

#### **Amendment 131**

**Costas Mavrides, Demetris Papadakis, Lefteris Christoforou, Neoklis Sylikiotis**

#### **Motion for a resolution**

#### **Recital U – point i**

*Motion for a resolution*

*Amendment*

*(i) whereas a mandatory Union-wide Common Consolidated Corporate Tax Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;*

*deleted*

Or. en

**Amendment 132**  
**Marco Zanni, Marco Valli**

**Motion for a resolution**  
**Recital U – point i**

*Motion for a resolution*

i) whereas a mandatory Union-wide Common Consolidated Corporate Tax Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal *should* remain a full, mandatory CCCTB *with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;*

*Amendment*

i) whereas a mandatory Union-wide Common Consolidated Corporate Tax Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal *must therefore* remain a full, mandatory CCCTB;

Or. it

**Amendment 133**  
**Aldo Patriciello**

**Motion for a resolution**  
**Recital U – point i**

*Motion for a resolution*

(i) whereas a mandatory Union-wide Common Consolidated Corporate Tax Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until

*Amendment*

(i) whereas a mandatory Union-wide Common Consolidated Corporate Tax Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union, *in order to avoid instances of double deductions or double non-taxation*; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and

a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

Or. it

**Amendment 134**  
**Cora van Nieuwenhuizen**

**Motion for a resolution**  
**Recital U – point i**

*Motion for a resolution*

(i) whereas ***a mandatory*** Union-wide Common Consolidated Corporate Tax Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union; ***whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity;*** whereas ***until a full CCCTB is in place,*** the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

*Amendment*

(i) whereas ***it should be investigated by means of an impact assessment if a*** Union-wide Common Consolidated Corporate Tax Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

Or. en

**Amendment 135**  
**Brian Hayes**

**Motion for a resolution**  
**Recital U – point i**

*Motion for a resolution*

(i) whereas a mandatory Union-wide Common **Consolidated** Corporate Tax Base (**CCCTB**) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory **CCCTB** with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full **CCCTB** is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

*Amendment*

(i) whereas a mandatory Union-wide Common Corporate Tax Base (**CCTB**) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory **CCTB** with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full **CCTB** is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

Or. en

**Amendment 136**  
**Krišjānis Kariņš**

**Motion for a resolution**  
**Recital U – point i**

*Motion for a resolution*

(i) whereas a mandatory Union-wide Common Consolidated Corporate Tax Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of

*Amendment*

(i) whereas a mandatory Union-wide Common Consolidated Corporate Tax Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; ***stresses the importance of a full CCCTB, which does not undermine national tax legislations and respect tax sovereignty of Member States***; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit

BEPS;

shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

Or. en

### **Amendment 137**

**Tom Vandenkendelaere**

#### **Motion for a resolution**

##### **Recital U – point i**

###### *Motion for a resolution*

(i) whereas a mandatory Union-wide Common Consolidated Corporate Tax Base (CCCTB) **would be a major** step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

###### *Amendment*

(i) whereas a mandatory Union-wide Common Consolidated Corporate Tax Base (CCCTB) **is a necessary** step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

Or. en

### **Amendment 138**

**Esther de Lange**

#### **Motion for a resolution**

##### **Recital U – point i**

###### *Motion for a resolution*

(i) whereas a **mandatory** Union-wide Common Consolidated Corporate Tax

###### *Amendment*

(i) whereas a Union-wide Common Consolidated Corporate Tax Base

Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

***(CCCTB) on the basis of international transfer pricing rules set out by the OECD*** would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

Or. en

### **Amendment 139**

**Costas Mavrides, Demetris Papadakis, Lefteris Christoforou**

#### **Motion for a resolution**

##### **Recital U – point i**

###### *Motion for a resolution*

(i) whereas a ***mandatory*** Union-wide Common Consolidated Corporate Tax Base (CCCTB) ***would*** be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain ***a full, mandatory*** CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

###### *Amendment*

(i) whereas a Union-wide Common Consolidated Corporate Tax Base (CCCTB) ***could*** be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS; ***whereas the introduction of CCCTB should not interfere with tax competition and effective taxation system, since the system***

*does not include harmonisation of tax rates, making CCCTB a tax-neutral operation;*

Or. en

**Amendment 140**

**Sophia in 't Veld, Sylvie Goulard, Michael Theurer**

**Motion for a resolution**

**Recital U – point i**

*Motion for a resolution*

(i) whereas a mandatory Union-wide Common Consolidated Corporate Tax Base (CCCTB) *would* be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

*Amendment*

(i) whereas a mandatory Union-wide Common Consolidated Corporate Tax Base (CCCTB) *will* be a major step towards solving those problems associated with aggressive tax planning within the Union *and should be introduced as a matter of urgency*; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

Or. en

**Amendment 141**

**Molly Scott Cato, Philippe Lamberts**  
on behalf of the Verts/ALE Group

**Motion for a resolution**

**Recital U – point i**

*Motion for a resolution*

(i) whereas a mandatory Union-wide

*Amendment*

(i) whereas a mandatory Union-wide



Common Consolidated Corporate Tax Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

Common Consolidated Corporate Tax Base (CCCTB) would be a major step towards solving those problems associated with aggressive tax planning within the Union; whereas the ultimate goal should remain a full, mandatory CCCTB with possible exemptions for small- and medium-sized enterprises (*not subsidiaries of multinational corporations*) and companies with no cross-border activity; whereas until a full CCCTB is in place, the Commission is considering temporary measures to counteract profit shifting opportunities; whereas it is necessary to ensure that those measures, including the offsetting of cross-border losses, do not increase the risk of BEPS;

Or. en

#### **Amendment 142**

**Jonás Fernández, Ramón Jáuregui Atondo**

#### **Motion for a resolution**

**Recital U – point i a (new)**

*Motion for a resolution*

*Amendment*

*(ia) whereas CCCTB should be complemented in the medium term with a minimum Union corporate tax rate, which will be instrumental in reducing the incentives for the seeking of tax rulings and abusive transfer price mechanisms;*

Or. en

#### **Amendment 143**

**Jonás Fernández, Ramón Jáuregui Atondo**

#### **Motion for a resolution**

**Recital U – point i b (new)**

*Motion for a resolution*

*Amendment*

***(ib) whereas the new CCCTB initiative launched by the Commission should include a short deadline regarding the consolidation element, which is key to solve the problem of transfer mispricing;***

Or. en

**Amendment 144**

**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**

**Recital U – point i c (new)**

*Motion for a resolution*

*Amendment*

***(ic) whereas a fraction of a CCCTB should become an own resource of the European Union, given that companies are the ones that benefit the most from the functioning of the internal market;***

Or. en

**Amendment 145**

**Matt Carthy**

**Motion for a resolution**

**Recital U – point ii**

*Motion for a resolution*

*Amendment*

***(ii) whereas despite the work of the Code of Conduct Group on harmful corporate taxation, aggressive tax planning measures continue to exist throughout the Union; whereas therefore the functioning of the Group needs to be improved and made more transparent;***

***deleted***

Or. en

**Amendment 146**  
**Marco Zanni, Marco Valli**

**Motion for a resolution**  
**Recital U – point ii**

*Motion for a resolution*

(ii) whereas *despite* the work of the Code of Conduct Group on harmful corporate taxation, aggressive tax planning measures continue to exist throughout the Union; whereas therefore the functioning of the Group needs to be *improved* and made more transparent;

*Amendment*

(ii) whereas the work of the Code of Conduct Group on harmful corporate taxation *has hitherto been virtually useless, as* aggressive tax planning measures continue to exist throughout the Union; whereas therefore the functioning of the Group needs to be *totally changed* and made more *effective and* transparent;

Or. it

**Amendment 147**  
**Thomas Mann**

**Motion for a resolution**  
**Recital U – point ii**

*Motion for a resolution*

(ii) whereas despite the work of the Code of Conduct Group on harmful corporate taxation, aggressive tax planning measures continue to exist throughout the Union; whereas therefore the functioning of the Group needs to be improved and made more transparent;

*Amendment*

(ii) whereas despite the work of the Code of Conduct Group on harmful corporate taxation, aggressive tax planning measures continue to exist throughout the Union; whereas therefore the *efficiency and* functioning of the Group needs to be improved and made more transparent;

Or. de

**Amendment 148**  
**Elisa Ferreira**  
on behalf of the S&D Group

**Motion for a resolution**  
**Recital U – point ii**

*Motion for a resolution*

(ii) whereas despite the work of the Code of Conduct Group on harmful corporate taxation, aggressive tax planning measures continue to exist throughout the Union; whereas therefore the functioning of the Group needs to be improved and made more transparent;

*Amendment*

(ii) whereas despite the work of the Code of Conduct Group on harmful corporate taxation, aggressive tax planning measures continue to exist throughout the Union; whereas therefore the functioning of the Group ***and its decision-making procedures*** needs to be improved and made ***to be*** more transparent, ***and also to be able to take positions on issues arising from tax policies in more than one Member State without a small minority of Member States blocking decision-making by the Group;***

Or. en

**Amendment 149**

**Molly Scott Cato, Philippe Lamberts**  
on behalf of the Verts/ALE Group

**Motion for a resolution**

**Recital U – point ii**

*Motion for a resolution*

(ii) whereas despite the work of the Code of Conduct Group on harmful corporate taxation, aggressive tax planning measures continue to exist throughout the Union; whereas therefore the functioning of the Group needs to be improved and made more transparent;

*Amendment*

(ii) whereas despite the work of the Code of Conduct Group on harmful corporate taxation, aggressive tax planning measures continue to exist throughout the Union; whereas therefore the functioning of the Group needs to be improved and made more transparent ***through the publishing of minutes, and annual reports; whereas the Code of Conduct Group has lost momentum for more than a decade now and is used as a reason to prevent further legislative proposals by the Commission; whereas some of the more than 100 measures which have been rolled back as a result of its activity have been replaced in Member States by tax measures with similar harmful effects; whereas that tax authorities have countered the Group's recommendations by creating new***

*structures with the same harmful effects as those rolled back by the Group; whereas past attempts to strengthen its governance and mandate, and to adjust and broaden the working methods and criteria set in the Code, with the aim of combating new forms of harmful tax practices within the current economic environment, have not been successful; whereas Group's activities are characterised by a general lack of transparency and accountability;*

Or. en

**Amendment 150**

**Matt Carthy**

**Motion for a resolution**

**Recital U – point ii a (new)**

*Motion for a resolution*

*Amendment*

*(iia) Calls also on the Commission, in the absence of any generally accepted definition, to conduct further analyses and studies in order to define harmful tax practices, calls on the Commission, in the absence of any generally accepted definition, to conduct further analyses and studies in order to define aggressive tax planning;*

Or. en

**Amendment 151**

**Markus Ferber, Werner Langen**

**Motion for a resolution**

**Recital U – point iii**

*Motion for a resolution*

*Amendment*

(iii) whereas the overall principle of corporate taxation in the Union should be

(iii) whereas the overall principle of corporate taxation in the Union should be

that taxes are paid in the countries where a company's actual economic activity and value creation takes place; whereas *criteria should be developed to ensure that this occurs; whereas any use of 'patent box' or other preferential tax regimes must also ensure that taxes are paid in the place where value is generated;*

that taxes are paid in the countries where a company's actual economic activity and value creation takes place; whereas *the costs of research and development in Member States can already be claimed against tax and, therefore, additional favourable treatment in the form of 'patent boxes' is a tax avoidance incentive that runs counter to established practices;*

Or. de

## **Amendment 152**

**Molly Scott Cato, Philippe Lamberts**  
on behalf of the Verts/ALE Group

### **Motion for a resolution** **Recital U – point iii**

#### *Motion for a resolution*

(iii) whereas the overall principle of corporate taxation in the Union should be that taxes are paid in the countries where a company's actual economic activity and value creation takes place; whereas *criteria should be developed* to ensure that this occurs; whereas any use of 'patent box' or other preferential tax regimes must also ensure that taxes are paid in the place where value is generated;

#### *Amendment*

(iii) whereas the overall principle of corporate taxation in the Union should be that taxes are paid in the countries where a company's actual economic activity and value creation takes place; whereas *the most effective criteria* to ensure that this occurs *is to replace the arm's length method with a formula apportionment method based on an objective variable such as giving high weight to companies' sales; whereas this method is already effectively applied in the United States; whereas the Union should promote at global level actions towards a Common Consolidated Corporate Tax Base project to tax global profits of non-Union multinationals;* whereas any use of 'patent box' or other preferential tax regimes must also ensure that taxes are paid in the place where value is generated;

Or. en

## Amendment 153

Lefteris Christoforou, Eleni Theocharous, Georgios Kyrtzos, Manolis Kefalogiannis, Maria Spyraiki, Theodoros Zagorakis, Elissavet Vozemberg

### Motion for a resolution

#### Recital U – point iii

##### *Motion for a resolution*

(iii) whereas the overall principle of corporate taxation in the Union should be that taxes are paid in the countries where a company's actual economic activity and value creation takes place; whereas criteria should be developed to ensure that this occurs; whereas any use of 'patent box' or other preferential tax regimes must also ensure that taxes are paid in the place where value is generated;

##### *Amendment*

(iii) whereas the overall principle of corporate taxation in the Union should be that taxes are paid in the countries where a company's actual economic activity and value creation takes place; whereas criteria should be developed to ensure that this occurs; whereas any use of 'patent box' or other preferential tax regimes must also ensure that taxes are paid in the place where value is generated; ***whereas, any policy, strategy and measures decided on a legal and economic level should be in line with the Union principles taking also into consideration that the corporate sector is inherent with the free services and competition as main pillars of the free market;***

Or. en

## Amendment 154

Fulvio Martusciello, Massimiliano Salini

### Motion for a resolution

#### Recital U – point iii

##### *Motion for a resolution*

(iii) whereas the overall principle of corporate taxation in the Union should be that taxes are paid in the countries where a company's actual economic activity and value creation takes place; whereas criteria should be developed to ensure that this occurs; whereas any use of 'patent box' or other preferential tax regimes must also ensure that taxes are paid in the place where value is generated;

##### *Amendment*

(iii) whereas the overall principle of corporate taxation in the Union should be that taxes are paid in the countries where a company's actual economic activity and value creation takes place; whereas criteria should be developed to ensure that this occurs; whereas any use of 'patent box' or other preferential tax regimes must also ensure that taxes are paid in the place where value is generated, ***according to the***

**Amendment 155**

**Massimiliano Salini, Fulvio Martusciello**

**Motion for a resolution**

**Recital U – point iii**

*Motion for a resolution*

(iii) whereas the overall principle of corporate taxation in the Union should be that taxes are paid in the countries where a company's actual economic activity *and* value creation takes place; whereas criteria should be developed to ensure that this occurs; whereas any use of 'patent box' or other preferential tax regimes must also ensure that taxes are paid in the place where value is generated;

*Amendment*

(iii) whereas the overall principle of corporate taxation in the Union should be that taxes are paid in the countries where a company's actual economic activity, value creation takes place *and where public services and infrastructures are used*; whereas criteria should be developed to ensure that this occurs; whereas any use of 'patent box' or other preferential tax regimes must also ensure that taxes are paid in the place where value is generated;

**Amendment 156**

**Costas Mavrides, Demetris Papadakis, Lefteris Christoforou**

**Motion for a resolution**

**Recital U – point iii a (new)**

*Motion for a resolution*

*(iiia) whereas any potentially serious and harmful effects of the future taxation policies on Member States must be examined and considered in advance with the purpose to accommodate and adjust the Union's policies, especially where a service oriented economy of a Member State relies on a competitive advantage that includes low corporate tax rate;*

*Amendment*



**Amendment 157**  
**Krišjānis Kariņš**

**Motion for a resolution**  
**Recital U – point iv**

*Motion for a resolution*

(iv) whereas some Member States have unilaterally introduced Controlled Foreign Corporation (CFC) rules, in order to adequately ensure that profits parked in low or no tax countries are effectively taxed; whereas those rules need to be coordinated in order to prevent the diversity of national CFC rules within the Union from distorting the functioning of the internal market;

*Amendment*

(iv) whereas some Member States have unilaterally introduced Controlled Foreign Corporation (CFC) rules, in order to adequately ensure that profits parked in low or no tax countries are effectively taxed; whereas those rules need to be coordinated in order to prevent the diversity of national CFC rules within the Union from distorting the functioning of the internal market, ***while respecting Member States' unanimity rule in the area of taxation as the Treaty foresees it;***

Or. en

**Amendment 158**  
**Matt Carthy**

**Motion for a resolution**  
**Recital U – point vi**

*Motion for a resolution*

***(vi) whereas for automatic exchange of information in general and on tax rulings in particular to be effective, a common European Tax Identification Number regime is required;***

*Amendment*

***deleted***

Or. en

**Amendment 159**  
**Marco Zanni, Marco Valli**

## Motion for a resolution

### Recital U – point vi

#### *Motion for a resolution*

(vi) whereas for automatic exchange of information in general and on tax rulings in particular to be effective, a common European Tax Identification Number regime *is* required;

#### *Amendment*

(vi) whereas for automatic exchange of information in general and on tax rulings in particular to be effective, a common European Tax Identification Number regime **and a common European business register are** required;

Or. it

## Amendment 160

**Molly Scott Cato, Philippe Lamberts**  
on behalf of the Verts/ALE Group

## Motion for a resolution

### Recital U – point vii

#### *Motion for a resolution*

(vii) whereas the Commission decided to prolong the mandate of the Platform for Tax Good Governance - which was due to expire in 2016 - as well as expand its scope and enhance its working methods; whereas the Platform can help deliver on the new Action Plan to strengthen the fight against tax fraud and tax evasion, facilitate discussions on Member States' tax rulings in light of the proposed new information exchange rules, and provide feedback on new anti-avoidance initiatives; whereas however the Commission needs to boost the profile and increase the effectiveness of the Platform for Tax Good Governance;

#### *Amendment*

(vii) whereas the Commission decided to prolong the mandate of the Platform for Tax Good Governance - which was due to expire in 2016 - as well as expand its scope and enhance its working methods; whereas the Platform can help deliver on the new Action Plan to strengthen the fight against tax fraud and tax evasion, facilitate discussions on Member States' tax rulings in light of the proposed new information exchange rules, and provide feedback on new anti-avoidance initiatives; whereas however the Commission needs to boost the profile, **broaden the membership, expel Member States guilty of aggressive tax planning operations**, and increase the effectiveness of the Platform for Tax Good Governance;

Or. en

## **Amendment 161**

**Elisa Ferreira**

on behalf of the S&D Group

### **Motion for a resolution**

#### **Recital U – point vii**

##### *Motion for a resolution*

(vii) whereas the Commission decided to prolong the mandate of the Platform for Tax Good Governance - which was due to expire in 2016 - as well as expand its scope and enhance its working methods; whereas the Platform can help deliver on the new Action Plan to strengthen the fight against tax fraud and tax evasion, facilitate discussions on Member States' tax rulings in light of the proposed new information exchange rules, and provide feedback on new anti-avoidance initiatives; whereas however the Commission needs to boost the profile and increase the effectiveness of the Platform for Tax Good Governance;

##### *Amendment*

(vii) whereas the Commission decided to prolong the mandate of the Platform for Tax Good Governance - which was due to expire in 2016 - as well as expand its scope and enhance its working methods; whereas the Platform can help deliver on the new Action Plan to strengthen the fight against tax fraud and tax evasion, facilitate discussions on Member States' tax rulings in light of the proposed new information exchange rules, and provide feedback on new anti-avoidance initiatives; whereas however the Commission needs to boost the profile, ***broaden the membership*** and increase the effectiveness of the Platform for Tax Good Governance;

Or. en

## **Amendment 162**

**Bernard Monot**

### **Motion for a resolution**

#### **Recital U – point viii**

##### *Motion for a resolution*

***(viii) whereas the Commission should analyse the fiscal impact of reforms to tax administrations within the European Semester process, to enhance the capacity of national and European-level tax administrations in order to carry out their roles effectively;***

##### *Amendment*

***deleted***

Or. fr

**Amendment 163**  
**Burkhard Balz**

**Motion for a resolution**  
**Recital U – point viii**

*Motion for a resolution*

(viii) whereas the Commission should analyse *the fiscal impact* of reforms to tax administrations within the European Semester process, to enhance the capacity of national *and European-level* tax administrations in order to carry out their roles effectively;

*Amendment*

(viii) whereas the Commission should analyse *and request the implementation* of reforms to tax administrations within the European Semester process, to enhance the *tax collection* capacity of national tax administrations in order *for them* to carry out their roles effectively *and thus to foster the positive impact of effective tax collection and effective actions against tax fraud and tax evasion on Member States' revenues; whereas the Commission should in particular take action within the European Semester in case of those Member States that receive financial assistance;*

Or. en

**Amendment 164**  
**Cora van Nieuwenhuizen**

**Motion for a resolution**  
**Recital U – point ix**

*Motion for a resolution*

(ix) whereas, in addition to the issues mentioned in this report, the Commission should clearly set out how it will implement all 15 of the OECD/G20 BEPS project deliverables, *and consider in which areas the Union should go further than the minimum standards which the OECD recommends;*

*Amendment*

(ix) whereas, in addition to the issues mentioned in this report, the Commission should clearly set out how it will implement all 15 of the OECD/G20 BEPS project deliverables;

Or. en

## Amendment 165

Brian Hayes

### Motion for a resolution

#### Recital U – point ix

##### *Motion for a resolution*

(ix) whereas, in addition to the issues mentioned in this report, the Commission should clearly set out how it will implement all 15 of the OECD/G20 BEPS project deliverables, **and consider in which areas** the Union should go further than the minimum standards which the OECD recommends;

##### *Amendment*

(ix) whereas, in addition to the issues mentioned in this report, the Commission should clearly set out how it will implement all 15 of the OECD/G20 BEPS project deliverables; **whereas Union action on corporate taxation must be in line with OECD BEPS principles; whereas the Commission should review the implementation of the OECD/G20 BEPS project deliverables after a number of years to examine if** the Union should go further than the minimum standards which the OECD recommends;

Or. en

## Amendment 166

Elisa Ferreira

on behalf of the S&D Group

### Motion for a resolution

#### Recital U – point ix

##### *Motion for a resolution*

(ix) whereas, in addition to the issues mentioned in this report, the Commission should clearly set out how it will implement all 15 of the OECD/G20 BEPS project deliverables, and consider in which areas the Union should go further than the minimum standards which the OECD recommends;

##### *Amendment*

(ix) whereas, in addition to the issues mentioned in this report, the Commission should clearly set out how it will implement all 15 of the OECD/G20 BEPS project deliverables, **setting an ambitious and concrete deadline for an Anti-BEPS Directive no later than the end of 2016, so as to encourage other countries to follow the Union's lead in the implementation of the Action Plan; whereas the Commission should also** and consider in which areas **in which** the Union should go further than the minimum standards which the OECD recommends;

**Amendment 167**

**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**

**Recital U – point ix a (new)**

*Motion for a resolution*

*Amendment*

*(ixa) whereas effective tax corporate coordination requires setting up a European Tax Agency as an independent agency of the European Commission;*

Or. en

**Amendment 168**

**Burkhard Balz**

**Motion for a resolution**

**Recital U – point ix a (new)**

*Motion for a resolution*

*Amendment*

*(ixa) whereas specific attention in the design of tax rules and proportionate administrative procedures should be given to SMEs and family businesses, which are the backbone of the Union economy;*

Or. en

**Amendment 169**

**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**

**Recital U – point ix b (new)**

*Motion for a resolution*

*Amendment*

*(ixb) whereas the said European Tax Agency shall be tasked with achieving the*

*following goals:*

- a) Coordination of the network of national tax agencies;*
- b) Management of the tax rulings database;*
- c) Management of the cross-border tax evaders and avoiders database;*
- d) Elaboration of the public black list of tax havens;*
- e) Elaboration of the public black list of corporate tax evaders and avoiders;*
- f) Management of the European Tax Identification Number regime;*
- g) Monitoring of the proper implementation and compliance of Union Regulations and Directives on tax matters;*
- h) Conduct of research and analysis on cross-border tax evasion and avoidance;*

Or. en

**Amendment 170**  
**Krišjānis Kariņš**

**Motion for a resolution**  
**Recital U a (new)**

*Motion for a resolution*

*Amendment*

*Ua. whereas by 26 June 2017 a Union-wide register for beneficial ownership has to be operational, aiding in tracking down possible tax avoidance and profit shifting; emphasises the significance of central register for automatic exchange of advanced tax rulings or price arrangements between Member States, which would be accessible to tax authorities and responsible administrations in the Member States and the Commission;*

**Amendment 171**  
**Sirpa Pietikäinen**

**Motion for a resolution**  
**Recital U a (new)**

*Motion for a resolution*

*Amendment*

*Ua. whereas some of the issues linked to harmful tax practices can be addressed by amending existing legislation, and whereas the Commission should make better use of existing legislation under Union competences, to address issues linked to tax evasion, tax fraud and aggressive tax planning and other harmful tax practices; whereas the Commission should especially take this opportunity to define aggressive tax planning, including a clear definition of what consists aggressive tax planning, as predicate offence to money laundering in the Directive (EU) 2015/849 of the European Parliament and of the Council<sup>1a</sup> ;*

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*<sup>1a</sup> Directive (EU) 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, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC (OJ L 141, 5.6.2015, p. 73)*

Or. en



## Amendment 172

Matt Carthy

### Motion for a resolution

#### Recital V – introductory part

##### *Motion for a resolution*

V. whereas improved coordination *alone will not solve fundamental problems arising from the fact that different rules regarding corporate taxation exist in different Member States; whereas part of the overall response to aggressive tax planning must involve the convergence of a limited number of national tax practices; whereas this can be achieved while still preserving the sovereignty of* Member States in relation to *other elements of their* corporate tax systems;

##### *Amendment*

V. whereas improved coordination *between Member States is crucial in order to combat aggressive tax planning; notes that Member States must improve and strengthen administrative cooperation between each country and tax administrations; stresses that all policy formulation should respect the principle of subsidiarity; stresses that issues of subsidiarity and proportionality must be thoroughly agreed upon and should always ensure the competency and autonomy of each* Member State *is upheld* in relation to *each Member State's* corporate tax *system*;

Or. en

## Amendment 173

Costas Mavrides, Demetris Papadakis, Lefteris Christoforou

### Motion for a resolution

#### Recital V – introductory part

##### *Motion for a resolution*

V. whereas improved coordination alone will not solve fundamental problems arising from the fact that different rules regarding corporate taxation exist in different Member States; whereas part of the overall response to aggressive tax planning must involve the convergence of a limited number of national tax practices; whereas this can be achieved while still preserving the sovereignty of Member States in relation to other elements of their corporate tax systems;

##### *Amendment*

V. whereas improved coordination alone will not solve fundamental problems arising from the fact that different rules regarding corporate taxation exist in different Member States; whereas part of the overall response to aggressive tax planning must involve the convergence of a limited number of national tax practices; whereas this can be achieved while still preserving the sovereignty of Member States in relation to other elements of their corporate tax systems; *whereas the policies or the measures aiming a level playing*

*field between companies should not contradict or undermine the long term interests of Member States that follow transparency principles and exchange of information on tax rulings and manage an effective tax system with low corporate tax rate;*

Or. en

#### **Amendment 174**

**Lefteris Christoforou, Eleni Theocharous, Georgios Kyrtos, Manolis Kefalogiannis, Takis Hadjigeorgiou, Neoklis Sylikiotis, Maria Spyraiki, Theodoros Zagorakis, Demetris Papadakis, Elissavet Vozemberg**

#### **Motion for a resolution**

#### **Recital V – introductory part**

##### *Motion for a resolution*

V. whereas improved coordination alone will not solve fundamental problems arising from the fact that different rules regarding corporate taxation exist in different Member States; whereas part of the overall response to aggressive tax planning must involve the convergence of a limited number of national tax practices; whereas this can be achieved while still preserving the sovereignty of Member States in relation to other elements of their corporate tax systems;

##### *Amendment*

V. whereas improved coordination alone will not solve fundamental problems arising from the fact that different rules regarding corporate taxation exist in different Member States; whereas part of the overall response to aggressive tax planning must involve the convergence of a limited number of national tax practices; whereas this can be achieved while still preserving the sovereignty of Member States in relation to other elements of their corporate tax systems; ***whereas, we should take into consideration the sovereign rights of Member States and the diversities on economic, commercial and corporate sectors in terms of affecting the growth, development and national income on which they depend on as well as the social cohesion within the Member State and the Union as such;***

Or. en

#### **Amendment 175**

**Cora van Nieuwenhuizen**

**Motion for a resolution**  
**Recital V – introductory part**

*Motion for a resolution*

V. whereas improved coordination alone will not solve fundamental problems arising from the fact that different rules regarding corporate taxation exist in different Member States; whereas part of the overall response to aggressive tax planning must involve the **convergence of a limited number** of national tax practices; whereas this can be achieved while still preserving the sovereignty of Member States in relation to other elements of their corporate tax systems;

*Amendment*

V. whereas improved coordination alone will not solve fundamental problems arising from the fact that different rules regarding corporate taxation exist in different Member States; whereas part of the overall response to aggressive tax planning must involve the **coordination** of national tax practices; whereas this can be achieved while still preserving the sovereignty of Member States in relation to other elements of their corporate tax systems;

Or. en

**Amendment 176**  
**Jonás Fernández, Ramón Jáuregui Atondo**

**Motion for a resolution**  
**Recital V – introductory part**

*Motion for a resolution*

V. whereas improved coordination alone will not solve fundamental problems arising from the fact that different rules regarding corporate taxation exist in different Member States; whereas part of the overall response to aggressive tax planning must involve the convergence of a **limited** number of national tax practices; whereas this can be achieved while **still preserving the sovereignty** of Member States in relation to other elements of their corporate tax systems;

*Amendment*

V. whereas improved coordination alone will not solve fundamental problems arising from the fact that different rules regarding corporate taxation exist in different Member States; whereas part of the overall response to aggressive tax planning must involve the convergence of a number of national tax practices; whereas this can be achieved while **respecting the competencies** of Member States in relation to other elements of their corporate tax systems;

Or. en

**Amendment 177**  
**Bernard Monot**

**Motion for a resolution**  
**Recital V – point i**

*Motion for a resolution*

(i) whereas aggressive tax planning practices may sometimes arise from the cumulative benefits of double taxation treaties concluded by different Member States, perversely resulting in double non-taxation instead; whereas the proliferation of double tax treaties signed up to by individual Member States with third countries may lead to opportunities for new loopholes; ***whereas, in line with Action 15 of the OECD/G20 BEPS project, there is a need to develop a multilateral instrument for amending bilateral tax treaties;***

*Amendment*

(i) whereas aggressive tax planning practices may sometimes arise from the cumulative benefits of double taxation treaties concluded by different Member States, perversely resulting in double non-taxation instead; whereas the proliferation of double tax treaties signed up to by individual Member States with third countries may lead to opportunities for new loopholes;

Or. fr

**Amendment 178**  
**Sophia in 't Veld, Sylvie Goulard, Michael Theurer**

**Motion for a resolution**  
**Recital V – point i**

*Motion for a resolution*

(i) whereas aggressive tax planning practices may sometimes arise from the cumulative benefits of double taxation treaties concluded by different Member States, perversely resulting in double non-taxation instead; whereas the proliferation of double tax treaties signed up to by individual Member States with third countries may lead to opportunities for new loopholes; whereas, in line with Action 15 of the OECD/G20 BEPS project, there is a need to develop a multilateral instrument for amending bilateral tax treaties;

*Amendment*

(i) whereas aggressive tax planning practices may sometimes arise from the cumulative benefits of double taxation treaties concluded by different Member States, perversely resulting in double non-taxation instead; whereas the proliferation of double tax treaties signed up to by individual Member States with third countries may lead to opportunities for new loopholes; whereas ***international agreements regarding tax compliance, information exchange and cooperation against tax evasion should be negotiated by the European Commission on behalf of***

*the Member States; whereas the postponement of the entry into force of FATCA and the associated IGAs between US and various Member States, should be used as an opportunity to renegotiate a Union-US agreement, replacing the bilateral agreements, and offering adequate legal safeguards for Union citizens and companies; whereas, in line with Action 15 of the OECD/G20 BEPS project, there is a need to develop a multilateral instrument for amending bilateral tax treaties;*

Or. en

### **Amendment 179**

**Elisa Ferreira**

on behalf of the S&D Group

### **Motion for a resolution**

#### **Recital V – point i**

#### *Motion for a resolution*

(i) whereas aggressive tax planning practices may sometimes arise from the cumulative benefits of double taxation treaties concluded by different Member States, perversely resulting in double non-taxation instead; whereas the proliferation of double tax treaties signed up to by individual Member States with third countries may lead to opportunities for new loopholes; whereas, in line with Action 15 of the OECD/G20 BEPS project, there is a need to develop a multilateral instrument for amending bilateral tax treaties;

#### *Amendment*

(i) whereas aggressive tax planning practices may sometimes arise from the cumulative benefits of double taxation treaties concluded by different Member States, perversely resulting in double non-taxation instead; whereas the proliferation of double tax treaties signed up to by individual Member States with third countries may lead to opportunities for new loopholes; whereas, in line with Action 15 of the OECD/G20 BEPS project, there is a need to develop a multilateral instrument for amending bilateral tax treaties; *whereas, in line with the Union approach on trade agreements, there is a need for Member States to agree principles and practices for a common approach to negotiating (or renegotiating) double taxation treaties that are fair to developing countries;*

Or. en

## **Amendment 180**

**Molly Scott Cato, Philippe Lamberts**  
on behalf of the Verts/ALE Group

### **Motion for a resolution**

#### **Recital V – point i**

##### *Motion for a resolution*

(i) whereas aggressive tax planning practices may sometimes arise from the cumulative benefits of double taxation treaties concluded by different Member States, perversely resulting in double non-taxation instead; whereas the proliferation of double tax treaties signed up to by individual Member States with third countries may lead to opportunities for new loopholes; whereas, in line with Action 15 of the OECD/G20 BEPS project, there is a need to develop a multilateral instrument for amending bilateral tax treaties;

##### *Amendment*

(i) whereas aggressive tax planning practices may sometimes arise from the cumulative benefits of double taxation treaties concluded by different Member States, perversely resulting in double non-taxation instead; whereas the proliferation of double tax treaties signed up to by individual Member States with third countries may lead to opportunities for new loopholes; whereas, in line with Action 15 of the OECD/G20 BEPS project, there is a need to develop a multilateral instrument for amending bilateral tax treaties;  
***whereas, in line with the Union approach on trade agreements with developing countries, there is a need for Member States to agree principles and practices for a common approach to (re)negotiating double taxation treaties with developing countries which put developing countries first and benefit them, not exploit them;***

Or. en

## **Amendment 181**

**Matt Carthy**

### **Motion for a resolution**

#### **Recital V – point ii**

##### *Motion for a resolution*

(ii) whereas the Union should have its own up to date list of 'tax havens';

##### *Amendment*

(ii) whereas the ***European*** Union should have its own up to date list of 'tax havens';  
***calls on the Commission, in particular, to develop a clear definition, a common set***

*of criteria to identify tax havens and appropriate sanctions for countries cooperating with them, on the basis of its December 2012 Recommendation regarding measures intended to encourage third countries to apply minimum standards of good governance in tax matters and on defining appropriate common measures applying to those jurisdictions; refers to its resolution of 21 May 2013 on 'the fight against tax fraud, tax evasion and tax havens' for a non-exhaustive list of such possible measures including among others to suspend or terminate existing Double Tax Conventions with jurisdictions that are on the blacklist, to prohibit access to Union public procurement of goods and services and refuse to grant state aid to companies based in blacklisted jurisdictions, to prohibit Union financial institutions and financial advisors from establishing or maintaining subsidiaries and branches in blacklisted jurisdictions and to consider revoking licences for European financial institutions and financial advisors which maintain, to introduce a special levy on all transactions to or from blacklisted jurisdictions, to examine a range of options for the non-recognition, within the Union, of the legal status of companies set up in blacklisted jurisdictions, to apply tariff barriers in cases of trade with blacklisted third countries; reiterates that genuinely European lists, regularly updated, would be more effective as a means of promoting good tax governance and changing tax behaviours towards and within those jurisdictions;*

Or. en

**Amendment 182**  
**Molly Scott Cato, Philippe Lamberts**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Recital V – point ii**

*Motion for a resolution*

(ii) whereas the Union should have its own up to date list of 'tax havens';

*Amendment*

(ii) whereas the Union should have its own up to date list of 'tax havens' ***based on a common Union definition; whereas the OECD 1998 report which launched this project defined a tax haven as a jurisdiction which has:***

***(a) no or only nominal taxes (generally or in special circumstances) and offers itself, or is perceived to offer itself, as a place to be used by non-residents to escape tax in their country of residence;***

***(b) laws or administrative practices which prevent the effective exchange of relevant information with other governments on taxpayers benefiting from the low or no tax jurisdiction;***

***(c) lack of transparency, and***

***(d) the absence of a requirement that the activity be substantial, since it would suggest that a jurisdiction may be attempting to attract investment or transactions that are purely tax driven (transactions may be booked there without the requirement of adding value so that there is little real activity, i.e. these jurisdictions are essentially "booking centres"); whereas the proliferation of harmful tax practices to attract investment or transaction that are purely tax driven have proliferated also within the Union; whereas in light of the existence of such harmful tax practices the Union should also have its own definition of harmful preferential tax regimes;***

Or. en

**Amendment 183**  
**Bernard Monot**



**Motion for a resolution**  
**Recital V – point ii**

*Motion for a resolution*

(ii) whereas the Union should have its own up to date list of 'tax havens';

*Amendment*

(ii) whereas the Union should have its own up to date list of 'tax havens', ***which would not preclude an examination of the situation in certain US federal states, such as Delaware;***

Or. fr

**Amendment 184**

**Elisa Ferreira**

on behalf of the S&D Group

**Motion for a resolution**  
**Recital V – point ii**

*Motion for a resolution*

(ii) whereas the Union should have its own up to date ***list*** of 'tax havens';

*Amendment*

(ii) whereas the Union should have its own up to date ***definition*** of 'tax havens';

Or. en

**Amendment 185**

**Cora van Nieuwenhuizen**

**Motion for a resolution**  
**Recital V – point iii**

*Motion for a resolution*

(iii) whereas the Union should apply counter measures towards companies who make use of such tax havens; whereas this has already been called for in the European Parliament's Report on the Annual Tax Report 2014<sup>8</sup>, which asked for the 'introduction of strong sanctions to prevent companies breaching or dodging tax standards, by refraining from granting EU funding and access to state aid or to public

*Amendment*

(iii) whereas the Union should apply counter measures towards companies who make use of such tax havens; whereas this has already been called for in the European Parliament's Report on the Annual Tax Report 2014<sup>8</sup>, which asked for the 'introduction of strong sanctions to prevent companies breaching or dodging 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 havens or countries distorting competition with favourable tax conditions; *urges MSs to recover all types of public support given to companies if they are involved in breaching EU tax standards'*;

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<http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+REPORT+A8-2015-0040+0+DOC+XML+V0//EN>

procurement to fraudulent companies or companies located in tax havens or countries distorting competition with favourable tax conditions;

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<http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+REPORT+A8-2015-0040+0+DOC+XML+V0//EN>

Or. en

### **Amendment 186**

**Molly Scott Cato, Philippe Lamberts**

on behalf of the Verts/ALE Group

### **Motion for a resolution**

#### **Recital V – point iii**

#### *Motion for a resolution*

(iii) whereas the Union should apply counter measures towards companies who make use of such tax havens; whereas this has already been called for in the European Parliament's Report on the Annual Tax Report 2014<sup>8</sup>, which asked for the 'introduction of strong sanctions to prevent companies breaching or dodging 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 havens or countries distorting competition with favourable tax conditions; urges MSs to recover all types of public support given to companies if they are involved in breaching EU tax standards';

#### *Amendment*

(iii) whereas the Union should apply counter measures towards companies who make use of such tax havens; whereas this has already been called for in the European Parliament's Report on the Annual Tax Report 2014<sup>8</sup>, which asked for the 'introduction of strong sanctions to prevent companies breaching or dodging 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 havens or countries distorting competition with favourable tax conditions; urges MSs to recover all types of public support given to companies if they are involved in breaching EU tax standards'; ***whereas EU countries should also be subject to counter-measures in case they refuse to act to modify their harmful preferential tax regimes undermining the existence of a level-playing field in the EU;***

<http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+REPORT+A8-2015-0040+0+DOC+XML+V0//EN>

<http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+REPORT+A8-2015-0040+0+DOC+XML+V0//EN>

Or. en

### **Amendment 187**

**Marco Zanni, Marco Valli**

#### **Motion for a resolution**

**Recital V – point iii a (new)**

*Motion for a resolution*

*Amendment*

*(iii) whereas banks and advisors have played a role in facilitating operations with ‘tax havens’ and stringent rules therefore need to be introduced, providing for harsh penalties and, in the most serious cases, withdrawal of licences;*

Or. it

### **Amendment 188**

**Costas Mavrides, Demetris Papadakis, Lefteris Christoforou**

#### **Motion for a resolution**

**Recital V – point iii a (new)**

*Motion for a resolution*

*Amendment*

*(iii) whereas Member States should retain the power to adopt certain incentives for businesses, in line with Union Competition law;*

Or. en

### **Amendment 189**

**Krišjānis Kariņš**

## **Motion for a resolution**

### **Recital V – point iv**

#### *Motion for a resolution*

(iv) whereas a new binding definition of 'permanent establishment' is needed to ensure that taxation takes place where economic value is created; whereas this should be accompanied by minimum binding criteria to determine whether economic activity has sufficient substance to be taxed in a Member State in order to avoid the problem of 'letterbox companies';

#### *Amendment*

(iv) whereas a new binding definition of 'permanent establishment' is needed to ensure that taxation takes place where economic ***activity takes place and*** value is created; whereas this should be accompanied by minimum binding criteria to determine whether economic activity has sufficient substance to be taxed in a Member State in order to avoid the problem of 'letterbox companies';

Or. en

## **Amendment 190**

**Massimiliano Salini, Fulvio Martusciello**

## **Motion for a resolution**

### **Recital V – point iv**

#### *Motion for a resolution*

(iv) whereas a new binding definition of 'permanent establishment' is needed to ensure that taxation takes place where economic value is created; whereas this should be accompanied by minimum binding criteria to determine whether economic activity has sufficient substance to be taxed in a Member State in order to avoid the problem of 'letterbox companies';

#### *Amendment*

(iv) whereas a new binding definition of 'permanent establishment' is needed to ensure that taxation takes place where economic value is created; whereas this should be accompanied by minimum binding criteria to determine whether economic activity has sufficient substance to be taxed in a Member State in order to avoid the problem of 'letterbox companies', ***in particular regarding the challenges launched by the digital economy;***

Or. en

## **Amendment 191**

**Matt Carthy**

## **Motion for a resolution**

### **Recital V – point vii**

*Motion for a resolution*

*Amendment*

*(vii) whereas the Commission's ongoing investigations into alleged breaches of the Union state aid rules have revealed a degree of uncertainty regarding the way in which those rules should be applied; whereas to rectify this, the Commission should publish binding guidelines to clarify how it will determine instances of tax-related state aid, thereby providing more legal certainty for companies and Member States alike;*

*deleted*

Or. en

**Amendment 192**

**Anneliese Dodds, Luděk Niedermayer**

**Motion for a resolution**

**Recital V – point vii**

*Motion for a resolution*

*Amendment*

(vii) whereas the Commission's ongoing investigations into alleged breaches of the Union state aid rules have revealed **a degree of uncertainty** regarding the way in which those rules should be applied; whereas to rectify this, the Commission should publish binding guidelines to clarify how it will determine instances of tax-related state aid, thereby providing more legal certainty for companies and Member States alike;

(vii) whereas the Commission's ongoing investigations into alleged breaches of the Union state aid rules have revealed **an unhelpful lack of transparency** regarding the way in which those rules should be applied; whereas to rectify this, the Commission should publish binding guidelines to clarify how it will determine instances of tax-related state aid, thereby providing more legal certainty for companies and Member States alike;

Or. en

**Amendment 193**

**Brian Hayes**

**Motion for a resolution**

**Recital V – point vii**

*Motion for a resolution*

(vii) whereas the Commission's ongoing investigations into alleged breaches of the Union state aid rules have revealed a degree of uncertainty regarding the way in which those rules should be applied; whereas *to rectify this*, the Commission should *publish binding* guidelines *to clarify how it will determine instances of tax-related* state aid, thereby providing more legal certainty for companies and Member States alike;

*Amendment*

(vii) whereas the Commission's ongoing investigations into alleged breaches of the Union state aid rules have revealed a degree of uncertainty regarding the way in which those rules should be applied; whereas *in this regard*, the Commission should *update its* guidelines *on* state aid *rules*, thereby providing more legal certainty for companies and Member States alike;

Or. en

**Amendment 194**

**Elisa Ferreira**

on behalf of the S&D Group

**Motion for a resolution**

**Recital V – point vii**

*Motion for a resolution*

(vii) whereas the Commission's ongoing investigations into alleged breaches of the Union state aid rules have revealed a degree of uncertainty regarding the way in which those rules should be applied; whereas to rectify this, the Commission should publish *binding* guidelines to clarify how it will determine instances of tax-related state aid, thereby providing more legal certainty for companies and Member States alike;

*Amendment*

(vii) whereas the Commission's ongoing investigations into alleged breaches of the Union state aid rules have revealed a degree of uncertainty regarding the way in which those rules should be applied; whereas to rectify this, the Commission should publish *state aid* guidelines to clarify how it will determine instances of tax-related state aid, thereby providing more legal certainty for companies and Member States alike;

Or. en

**Amendment 195**

**Sophia in 't Veld, Sylvie Goulard, Michael Theurer**

**Motion for a resolution**

**Recital V – point vii**

*Motion for a resolution*

(vii) whereas the Commission's ongoing investigations into alleged breaches of the Union state aid rules have revealed a degree of uncertainty regarding the way in which those rules should be applied; whereas to rectify this, the Commission should publish binding guidelines to clarify how it will determine instances of tax-related state aid, thereby providing more legal certainty for companies and Member States alike;

*Amendment*

(vii) whereas the Commission's ongoing investigations into alleged breaches of the Union state aid rules have revealed a degree of uncertainty regarding the way in which those rules should be applied; whereas to rectify this, the Commission should publish binding guidelines to clarify how it will determine instances of tax-related state aid, thereby providing more legal certainty for companies and Member States alike; ***whereas in the framework of modernisation of state aid regime the Commission should ensure effective ex-post control of the legality of granted state aid;***

Or. en

**Amendment 196**

**Markus Ferber, Werner Langen**

**Motion for a resolution**

**Recital V – point viii a (new)**

*Motion for a resolution*

*Amendment*

***(viii a) whereas a standard regime for withholding taxes on royalties would make tax relations with non-EU countries more coherent; whereas such a regime should ensure that royalty payments to recipients in non-EU countries not covered by bilateral tax agreements are actually taxed;***

Or. de

**Amendment 197**

**Massimiliano Salini, Antonio Tajani, Fulvio Martusciello**

**Motion for a resolution**

**Recital V – point ix**

*Motion for a resolution*

(ix) whereas the current Union framework on double taxation dispute resolution between Member States does not work effectively and would benefit from clearer rules and more stringent timelines;

*Amendment*

(ix) whereas the current Union framework on double taxation dispute resolution between Member States does not work effectively and would benefit from clearer rules and more stringent timelines; ***calls, in this regard, for the use of tax credit for taxes paid abroad to be simplified through an automatic exchange of information between the tax authorities involved in the taxation, whilst at the same time encouraging SMEs, self-employed workers and the liberal professions to expand their businesses beyond national borders;***

Or. it

**Amendment 198**

**Tom Vandenkendelaere**

**Motion for a resolution**

**Recital V – point ix**

*Motion for a resolution*

(ix) whereas the current Union framework on double taxation dispute resolution between Member States does not work effectively and would benefit from clearer rules and more stringent timelines;

*Amendment*

(ix) whereas the current Union framework on double taxation dispute resolution between Member States does not work effectively and would benefit from clearer rules and more stringent timelines, ***building on the systems already in place;***

Or. en

**Amendment 199**

**Elisa Ferreira**

on behalf of the S&D Group

**Motion for a resolution**

**Recital V – point ix a (new)**



*Motion for a resolution*

*Amendment*

*(ixa) whereas it is currently possible for profits made within the Union to be shifted between Member States, and then to leave the Union altogether without being taxed once within the Union; whereas if such profits leave the Union for a jurisdiction classified as a tax haven then the Union should be able to levy a withholding tax on such profits;*

Or. en

**Amendment 200**

**Elisa Ferreira**

on behalf of the S&D Group

**Motion for a resolution**

**Recital V – point ix b (new)**

*Motion for a resolution*

*Amendment*

*(ixb) whereas tax advisors play a crucial role in facilitating aggressive tax planning, by helping companies to establish complex legal structures in order to take advantage of the mismatches and loopholes that arise from different tax systems; whereas a fundamental review of the corporate tax system cannot occur without investigating the practices of these advisory firms; whereas such an investigation must include consideration of the conflict of interest inherent in such firms, which simultaneously provide advice to national governments on setting up tax systems and advice to companies on how best to optimise their tax liabilities within such systems;*

Or. en

## **Amendment 201**

**Bernd Lucke**

### **Motion for a resolution**

#### **Recital W**

##### *Motion for a resolution*

W. whereas the overall efficiency of tax collection, the notion of tax fairness and the credibility of national tax administrations are not undermined only by aggressive tax planning and BEPS activities; *whereas the Union should take similarly decisive action to address the problems of tax evasion and tax fraud within both corporate and individual taxation as well as problems relating to the collection of taxes other than corporate taxes; whereas those other elements of tax collection and administration represent a substantial part of the existing tax gap;*

##### *Amendment*

W. whereas the overall efficiency of tax collection, the notion of tax fairness and the credibility of national tax administrations are not undermined only by aggressive tax planning and BEPS activities;

Or. de

## **Amendment 202**

**Matt Carthy**

### **Motion for a resolution**

#### **Recital W**

##### *Motion for a resolution*

W. whereas the overall efficiency of tax collection, the notion of tax fairness and the credibility of national tax administrations are not undermined only by aggressive tax planning and BEPS activities; whereas the Union should take similarly decisive action to address the problems of tax evasion and tax fraud within both corporate and individual taxation as well as problems relating to the collection of taxes other than corporate taxes; whereas those other elements of tax collection and administration represent a

##### *Amendment*

W. whereas the overall efficiency of tax collection, the notion of tax fairness and the credibility of national tax administrations are not undermined only by aggressive tax planning and BEPS activities; whereas the Union should take similarly decisive action to address the problems of tax evasion and tax fraud within both corporate and individual taxation as well as problems relating to the collection of taxes other than corporate taxes; whereas those other elements of tax collection and administration represent a

substantial part of the existing tax gap;

substantial part of the existing tax gap;  
*stresses, the application of the principles of subsidiarity and proportionality under Article 5(3) of the Treaty on European Union (TEU) and Protocol (No 2) ; believes in this regard that an erosion or breaches of the principle of subsidiarity can lead to unintended consequences such as undermined faith in the European Union for citizens and that erosion or breaches of the principle of subsidiarity should therefore be avoided;*

Or. en

**Amendment 203**  
**Burkhard Balz**

**Motion for a resolution**  
**Recital W**

*Motion for a resolution*

W. whereas the overall efficiency of tax collection, the notion of tax fairness and the credibility of national tax administrations are not undermined only by aggressive tax planning and BEPS activities; whereas the Union should take similarly decisive action to address the problems of tax evasion and tax fraud *within both corporate and individual taxation as well as problems* relating to the collection of taxes other than corporate taxes; whereas those other elements of tax collection and administration represent a substantial part of the existing tax gap;

*Amendment*

W. whereas the overall efficiency of tax collection, the notion of tax fairness and the credibility of national tax administrations are not undermined only by aggressive tax planning and BEPS activities; whereas the Union should take similarly decisive action to address the problems of tax evasion and tax fraud relating to the collection of taxes other than corporate taxes *in particular VAT*; whereas those other elements of tax collection and administration represent a substantial part of the existing tax gap;

Or. en

**Amendment 204**  
**Cora van Nieuwenhuizen**

**Motion for a resolution**  
**Recital W**

*Motion for a resolution*

W. whereas the overall efficiency of tax collection, the notion of tax fairness and the credibility of national tax administrations are not undermined only by aggressive tax planning and BEPS activities; whereas *the Union* should take similarly decisive action to address the problems of tax evasion and tax fraud within both corporate and individual taxation as well as problems relating to the collection of taxes other than corporate taxes; whereas those other elements of tax collection and administration represent a substantial part of the existing tax gap;

*Amendment*

W. whereas the overall efficiency of tax collection, the notion of tax fairness and the credibility of national tax administrations are not undermined only by aggressive tax planning and BEPS activities; whereas *Member States* should take similarly decisive action to address the problems of tax evasion and tax fraud within both corporate and individual taxation as well as problems relating to the collection of taxes other than corporate taxes; whereas those other elements of tax collection and administration represent a substantial part of the existing tax gap;

Or. en

**Amendment 205**

**Neoklis Sylikiotis, Takis Hadjigeorgiou, Costas Mavrides, Demetris Papadakis**

**Motion for a resolution**

**Recital W a (new)**

*Motion for a resolution*

*Amendment*

*Wa. whereas this report does not aim to harmonise Member States' corporate tax rates and respects their sovereign rights to set their own taxation policy as well as their economic and social cohesion and stability;*

Or. en

**Amendment 206**

**Bernd Lucke**

**Motion for a resolution**

**Recital X**

*Motion for a resolution*

*Amendment*

***X. whereas the Commission should therefore also consider how it will address those wider issues, including difficulties in the collection of VAT (which in some Member States constitutes a major source of national income) and the negative consequences of some tax amnesties or non-transparent 'tax forgiveness' schemes; whereas any such new measures should involve consideration of the balance of costs and benefits.***

***deleted***

Or. de

**Amendment 207**

**Burkhard Balz**

**Motion for a resolution**

**Recital X**

*Motion for a resolution*

*Amendment*

X. whereas the Commission should therefore also consider how it will address those wider issues, ***including difficulties*** in the collection of VAT (which in some Member States constitutes a major source of national income) and the negative consequences of some tax amnesties or non-transparent 'tax forgiveness' schemes; whereas any such new measures should involve consideration of the balance of costs and benefits.

X. whereas the Commission should therefore also consider how it will address those wider issues, ***in particular the enforcement of VAT rules in the Member States and of their application in cross-border cases as well as the inefficiencies*** in the collection of VAT (which in some Member States constitutes a major source of national income) and ***also*** the negative consequences of some tax amnesties or non-transparent 'tax forgiveness' schemes; whereas any such new measures should involve consideration of the balance of costs and benefits.

Or. en

**Amendment 208**

**Marco Zanni, Marco Valli**

## **Motion for a resolution**

### **Recital X**

#### *Motion for a resolution*

X. whereas the Commission should therefore also consider how it will address those wider issues, including difficulties in the collection of VAT (which in some Member States constitutes a major source of national income) and the negative consequences of *some* tax amnesties or non-transparent 'tax forgiveness' schemes; whereas any such new measures should involve consideration of the balance of costs and benefits.

#### *Amendment*

X. whereas the Commission should therefore also consider how it will address those wider issues, including difficulties in the collection of VAT (which in some Member States constitutes a major source of national income), *VAT-avoidance practices* and the negative consequences of tax amnesties or non-transparent 'tax forgiveness' schemes; whereas any such new measures should involve consideration of the balance of costs and benefits.

Or. it

## **Amendment 209**

**Markus Ferber, Werner Langen**

## **Motion for a resolution**

### **Recital X a (new)**

#### *Motion for a resolution*

#### *Amendment*

*Xa. whereas, in particular, greater efforts to comply with the existing VAT directive, greater cooperation between Member States on combating VAT fraud, and a technology-neutral approach to VAT rules could make a major contribution towards more tax justice;*

Or. de

## **Amendment 210**

**Jonás Fernández, Ramón Jáuregui Atondo**

## **Motion for a resolution**

### **Recital X a (new)**

#### *Motion for a resolution*

#### *Amendment*

*Xa. whereas the unanimity requirement*

*included in Article 113 of the Treaty on the Functioning of the European Union makes it extremely difficult to make progress on tax matters, it is necessary to reform it so decisions can be taken by qualified majority vote in the Council and in co-decision with the European Parliament;*

Or. en

**Amendment 211**

**Antonio Tajani, Fulvio Martusciello, Massimiliano Salini**

**Motion for a resolution**

**Recital X a (new)**

*Motion for a resolution*

*Amendment*

*Xa. whereas mismatches between different tax systems across the Union distort the functioning of the internal market;*

Or. en

**Amendment 212**

**Gianluca Buonanno**

**Motion for a resolution**

**Paragraph -1 (new)**

*Motion for a resolution*

*Amendment*

*-1. Points out that the free movement of services and capital has, in practice, created an environment conducive to fraud, evasion and avoidance regarding both fiscal matters and social and labour rights, undermining the effectiveness of law enforcement systems available to the Member States; draws attention to the fact that the solution lies not in transferring to the Union national powers concerning such matters, but to return pre-existing*

*powers of surveillance and monitoring to the Member States;*

Or. it

**Amendment 213**  
**Gianluca Buonanno**

**Motion for a resolution**  
**Paragraph -1 a (new)**

*Motion for a resolution*

*Amendment*

*-1a. Takes the view that a Common Consolidated Corporate Tax Base exceeds the powers of the Union under Article 113 TFEU; urges the Commission to refrain from taking any initiative which might be a forerunner to an EU tax scheme, since this would be in breach of the Treaties;*

Or. it

**Amendment 214**  
**Gianluca Buonanno**

**Motion for a resolution**  
**Paragraph -1 b (new)**

*Motion for a resolution*

*Amendment*

*-1b. Believes that fiscal policies and corporate taxation should once again be used as a tool to support internal demand, without which it is impossible to boost growth, jobs and development; believes that the Member States must, through 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 more easily;*



**Amendment 215**

**Aldo Patriciello**

**Motion for a resolution**

**Paragraph 1**

*Motion for a resolution*

1. Requests the Commission to submit to Parliament by June 2016 one or more legislative proposals, following the detailed recommendations in the Annex hereto;

*Amendment*

1. Requests the Commission to submit to Parliament by June 2016 one or more legislative proposals, following the detailed recommendations in the Annex hereto, ***calling, in particular, for the close monitoring of companies and countries which implement tax practices that distort competition;***

Or. it

**Amendment 216**

**Molly Scott Cato, Philippe Lamberts**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 1**

*Motion for a resolution*

1. Requests the Commission to submit to Parliament by June 2016 ***one or more*** legislative proposals, following the detailed recommendations in the Annex hereto;

*Amendment*

1. Requests the Commission to submit to Parliament by June 2016 ***a set of*** legislative proposals, following the detailed recommendations in the Annex hereto;

Or. en

**Amendment 217**

**Aldo Patriciello**

**Motion for a resolution**

**Paragraph 2**

*Motion for a resolution*

2. Confirms that the recommendations respect the principle of subsidiarity and the fundamental rights of citizens;

*Amendment*

2. Confirms that the recommendations respect the principle of subsidiarity and the fundamental rights of citizens *pursuant to Article 5(3) of the Treaty on European Union (TFEU) and Protocol No 2 TFEU*;

Or. it

**Amendment 218**

**Cora van Nieuwenhuizen**

**Motion for a resolution**

**Paragraph 3**

*Motion for a resolution*

*3. Considers that the financial implications of the requested proposal should be covered by appropriate budgetary allocations;*

*Amendment*

*deleted*

Or. en

**Amendment 219**

**Pablo Zalba Bidegain**

**Motion for a resolution**

**Paragraph 3 a (new)**

*Motion for a resolution*

*3a. Considers that the harmonization of budgetary frameworks and fiscal alignment is critical and constitutes a frequently forgotten feature of a prospective fiscal union;*

*Amendment*

Or. en