



2018/2095(INI)

3.10.2018

AMENDMENTS

1 - 189

Draft report

Marisa Matias, Ernest Urtasun

(PE623.839v01-00)

Gender equality and taxation policies in the EU

(2018/2095(INI))

(Joint committee procedure – Rule 55 of the Rules of Procedure)

Amendment 1

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Citation 10

Motion for a resolution

— *having regard to the Beijing Declaration and Platform for Action adopted by the Fourth World Conference on Women on 15 September 1995, and to the subsequent outcome documents adopted at the UN Beijing +5 (2000), Beijing +10 (2005) and Beijing +15 (2010) special sessions,*

Amendment

deleted

Or. en

Amendment 2

Ernest Urtasun, Molly Scott Cato

on behalf of the Verts/ALE Group

Marisa Matias

Motion for a resolution

Citation 10

Motion for a resolution

— having regard to the Beijing Declaration and Platform for Action adopted by the Fourth World Conference on Women on 15 September 1995, and to the subsequent outcome documents adopted at the UN Beijing +5 (2000), Beijing +10 (2005) *and* Beijing +15 (2010) special sessions,

Amendment

— having regard to the Beijing Declaration and Platform for Action adopted by the Fourth World Conference on Women on 15 September 1995, and to the subsequent outcome documents adopted at the UN Beijing +5 (2000), Beijing +10 (2005) Beijing +15 (2010) *and Beijing +20 (2015)* special sessions,

Or. en

Amendment 3

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Citation 11

Motion for a resolution

Amendment

— *having regard to the Council of Europe Convention on preventing and combating violence against women and domestic violence (Istanbul Convention), and Article 3 thereof, defining ‘gender’ as ‘the socially constructed roles, behaviours, activities and attributes that a given society considers appropriate for women and men’, and the Inter-American Convention on the Prevention, Punishment, and Eradication of Violence against Women (Convention of Belem do Pará) of 1994,*

deleted

Or. en

Amendment 4

Brian Hayes, Anna Záborská

Motion for a resolution

Citation 11

Motion for a resolution

Amendment

— *having regard to the Council of Europe Convention on preventing and combating violence against women and domestic violence (Istanbul Convention), and Article 3 thereof, defining ‘gender’ as ‘the socially constructed roles, behaviours, activities and attributes that a given society considers appropriate for women and men’, and the Inter-American Convention on the Prevention, Punishment, and Eradication of Violence against Women (Convention of Belem do Pará) of 1994,*

— *having regard to the Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee “EU Action Plan 2017-2019 Tackling the gender pay gap”,*

Or. en

Amendment 5
Pervenche Berès

Motion for a resolution
Citation 13 a (new)

Motion for a resolution

Amendment

— *having regard to the joint submission to CEDAW entitled ‘Swiss Responsibility for the Extraterritorial Impacts of Tax Abuse on Women’s Rights’, which highlights the disproportionate tax burden on women, particularly low-income women and women in developing countries, that results from the loss of public revenue due to cross-border tax abuse,*

Or. en

Amendment 6
Maria Gabriela Zoană

Motion for a resolution
Citation 18 a (new)

Motion for a resolution

Amendment

— *having regard to the Commission report of 8 May 2018 on the development of childcare facilities for young children with a view to increase female labour participation, strike a work-life balance for working parents and bring about sustainable and inclusive growth in Europe (the ‘Barcelona objectives’) (COM(2018)0273),*

Or. en

Amendment 7
Brian Hayes, Anna Záborská

Motion for a resolution
Citation 18 a (new)

Motion for a resolution

Amendment

— *having regard to Council Directive 2004/113/EC of 13 December 2004 implementing the principle of equal treatment between men and women in the access to and supply of goods and services,*

Or. en

Amendment 8
Brian Hayes, Anna Záborská

Motion for a resolution
Citation 18 b (new)

Motion for a resolution

Amendment

— *having regard to the proposal for a Council Directive of 18 January 2018 amending Directive 2006/112/EC as regards rates of value added tax,*

Or. en

Amendment 9
Pervenche Berès

Motion for a resolution
Citation 20 a (new)

Motion for a resolution

Amendment

— *having regard to the 2005 Final report of the Group of Specialists of the Council of Europe on Gender Budgeting which defines gender budgeting as a ‘gender based assessment of budgets incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures*

in order to promote gender equality’,

Or. en

Amendment 10

Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution

Citation 21 a (new)

Motion for a resolution

Amendment

— *having regard to the Concluding observations of the CEDAW Committee on extraterritorial obligations regarding the gender impact of illicit financial flows and corporate tax avoidance of Switzerland in 2016 and of Luxembourg in 2018^{1a},*

^{1a} CEDAW/C/CHE/CO/4-5, para. 40-43(Switzerland 2016); CEDAW/C/LUX/CO/6-7, para. 10, 15, 16 (Luxembourg 2018).

Or. en

Amendment 11

Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution

Citation 23 a (new)

Motion for a resolution

Amendment

— *having regard to the April 2018 UN Women report entitled ‘Gender, taxation and equality in developing countries’^{1a},*

^{1a} <http://www2.unwomen.org/-/media/files/un%20women/grb/resources/geder-tax-report-fin-web.pdf?vs=3508>

Or. en

Amendment 12
Angelika Mlinar

Motion for a resolution
Citation 24 a (new)

Motion for a resolution

Amendment

— *having regard to the OECD Report on the Implementation of the OECD Gender Recommendation (June 2017) and the Tax and Benefit Models 2015,*

Or. en

Amendment 13
Brian Hayes, Anna Záborská

Motion for a resolution
Recital A

Motion for a resolution

Amendment

A. whereas Articles 2 *and* 3 of the *TEU acknowledge non-discrimination and* equality between women and men *as essential values and aims of* the Union; *whereas Articles 8 and 11 of the TFEU oblige the European institutions to aim for* gender equality, *integrating equality between women and men into all the Union's policies and activities;*

A. whereas, *according to* Articles 2, 3 (3) *TEU and Article 21 of the Charter of Fundamental Rights* equality between women and men *is one of the core values on which the EU is founded and whereas in all its activities,* the Union *shall aim to eliminate inequalities and promote* gender equality *as enshrined in Article 8 (TFEU);*

Or. en

Amendment 14
Mylène Troszczynski

Motion for a resolution
Recital A

Motion for a resolution

A. whereas Articles 2 and 3 of the TEU acknowledge non-discrimination and equality between women and men as essential values and aims of the Union; whereas Articles 8 and 11 of the TFEU oblige the European institutions to aim for gender equality, *integrating* equality between women and men *into all the Union's policies and activities*;

Amendment

A. whereas Articles 2 and 3 of the TEU acknowledge non-discrimination and equality between women and men as essential values and aims of the Union; whereas Articles 8 and 11 of the TFEU oblige the European institutions to aim for gender equality, *promoting* equality between women and men *through sound, pragmatic, common-sense policies, in line with the principle of subsidiarity*;

Or. fr

Amendment 15
Angelika Mlinar

Motion for a resolution
Recital A

Motion for a resolution

A. whereas Articles 2 and 3 of the TEU acknowledge non-discrimination and equality between women and men as essential values and aims of the Union; whereas Articles 8 and 11 of the TFEU oblige the European *institutions* to aim *for* gender equality, *integrating equality between women and men into all the Union's* policies and activities;

Amendment

A. whereas Articles 2 and 3 of the TEU acknowledge non-discrimination and equality between women and men as essential values and aims of the Union; whereas Articles 8 and 11 of the TFEU oblige the European *Union* to aim *at eliminating inequalities, promote* gender equality *and combat discrimination when defining and implementing its* policies and activities;

Or. en

Amendment 16
Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group

Marisa Matias

Motion for a resolution

Recital A a (new)

Motion for a resolution

Amendment

Aa. whereas the Charter of Fundamental Rights contains rights and principles that refer to the prohibition of direct and indirect discrimination (Art. 21 I CFREU) and equality between men and women (Art. 23 CFREU); and the rights stipulated in the CFREU are directly relevant for Member States when implementing Union law (Art. 51 CFREU) ^{1a}

^{1a} European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

Or. en

Amendment 17

Brian Hayes

Motion for a resolution

Recital A a (new)

Motion for a resolution

Amendment

Aa. whereas across the European Union women remain underrepresented in the labour market with the overall employment rate of women still being almost 12 % lower than that of men; whereas in the EU 31.5 % of working women work part-time compared with 8.2% of working men;

Or. en

Amendment 18

Brian Hayes

Motion for a resolution

Recital A b (new)

Motion for a resolution

Amendment

Ab. *whereas it is of utmost importance to address the gender employment gap and to narrow the gender pension gap which stands at a nearly 40% in the EU on average and results from accumulated inequalities throughout the course of women's' lives and their periods of absence in the labour market;*

Or. en

Amendment 19

Brian Hayes, Anna Záborská

Motion for a resolution

Recital A c (new)

Motion for a resolution

Amendment

Ac. *whereas the gender pay gap in the EU stands at 16 % meaning that women in the EU, across the economy, earn on average 16% less per hour than men do;*

Or. en

Amendment 20

Brian Hayes, Anna Záborská

Motion for a resolution

Recital A d (new)

Motion for a resolution

Amendment

Ad. *whereas the cumulative effect of the multiple gaps affecting women (gender pay and employment gaps, career*

and childcare breaks, full time versus part timework) contributes substantially to the gender pay gap and gender pension gap, resulting in a higher risk of exposure to poverty and social exclusion for women, with negative impacts also extending to their children and families;

Or. en

Amendment 21

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Recital B

Motion for a resolution

B. *whereas the Beijing Platform for Action emphasises the need to analyse tax policies from a gender perspective and to adjust them to promote a more equitable distribution of productive assets, wealth, opportunities, income and services;*

Amendment

deleted

Or. en

Amendment 22

Brian Hayes, Anna Záborská

Motion for a resolution

Recital B

Motion for a resolution

B. *whereas the Beijing Platform for Action **emphasises** the need to analyse **tax policies** from a gender perspective **and to** adjust them to promote a more equitable distribution of productive assets, wealth, opportunities, income and services;*

Amendment

B. *whereas the Beijing Platform for Action **recommends** the need to analyse from a gender perspective **different policies and programmes, including those related to macroeconomic stability, structural adjustment, external debt problems, taxation, investments, employment, financial markets and all relevant sectors of the economy and** adjust them, **as appropriate,** to promote a more*

equitable distribution of productive assets, wealth, opportunities, income and services;

Or. en

Amendment 23

Mylène Troszczynski

Motion for a resolution

Recital B

Motion for a resolution

B. whereas the Beijing Platform for Action emphasises the need to analyse tax policies from a gender perspective and to adjust them to promote a more equitable distribution of productive assets, wealth, opportunities, income and services;

Amendment

B. whereas the Beijing Platform for Action emphasises the need to analyse tax policies from a gender perspective and to adjust them to promote a more equitable distribution of productive assets, wealth, opportunities, income and services, *so as to help women and men in Europe and throughout the world to have a better life, without restricting the freedom of individuals, and in line with the principle of subsidiarity*;

Or. fr

Amendment 24

Gabriel Mato

Motion for a resolution

Recital B

Motion for a resolution

B. whereas the Beijing Platform for Action *emphasises* the need to analyse tax policies from a gender perspective and to adjust them to promote a more equitable distribution of productive assets, wealth, opportunities, income and services;

Amendment

B. whereas the Beijing Platform for Action *notes* the need to analyse tax policies from a gender perspective and to adjust them to promote a more equitable distribution of productive assets, wealth, opportunities, income and services;

Or. es

Amendment 25
Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution
Recital B a (new)

Motion for a resolution

Amendment

Ba. *whereas the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) requires that families are based on principle of equality, justice and individual fulfilment for each member, treating women and men equally also in tax laws, as individuals, autonomous citizens rather than as dependents of men;*

Or. en

Amendment 26
Auke Zijlstra

Motion for a resolution
Recital B a (new)

Motion for a resolution

Amendment

Ba. *whereas discrimination based on sex is prohibited under Article 19 TFEU;*

Or. nl

Amendment 27
Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution
Recital B b (new)

Motion for a resolution

Amendment

Bb. *whereas Member States as*

signatories of the International Covenant on economic and social and cultural (ESC) have committed to comply with the obligation to mobilise the maximum resources available in order to have funds available to progressively realize Economic, Social and Cultural rights;

Or. en

Amendment 28

Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution

Recital B c (new)

Motion for a resolution

Amendment

Bc. whereas personal income tax regulations, which implicitly disadvantage women regarding access to and conditions of employment or employer-provided pensions may violate Art. 14 of Directive 2006/54/EC on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment ^{1a};

^{1a} European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

Or. en

Amendment 29

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Recital C

Motion for a resolution

Amendment

C. *whereas the Commission staff working document ‘Strategic Engagement for Gender Equality (2016-2019)’ identifies key areas for gender equality, including taxation policies, but lacks binding provisions or a call for commitment to gender mainstreaming at Member State level;*

deleted

Or. en

Amendment 30

Brian Hayes, Anna Záborská

Motion for a resolution

Recital C

Motion for a resolution

Amendment

C. *whereas the Commission staff working document ‘Strategic Engagement for Gender Equality (2016-2019)’ identifies key areas for gender equality, including taxation policies, but lacks binding provisions or a call for commitment to gender mainstreaming at Member State level;*

C. *whereas the Commission staff working document ‘Strategic Engagement for Gender Equality (2016-2019)’ calls for gender mainstreaming by incorporating gender equality considerations into impact assessments and evaluations; whereas the document also suggests examining how gender equality is integrated into various sectors such as taxation, transport, energy, education, health, agriculture, trade, regional policy, maritime affairs and the environment;*

Or. en

Amendment 31

Mylène Troszczynski

Motion for a resolution

Recital C

Motion for a resolution

C. whereas the Commission staff working document ‘Strategic Engagement for Gender Equality (2016-2019)’ identifies key areas for gender equality, including taxation policies, but lacks binding provisions or a call for commitment to gender mainstreaming at Member State level;

Amendment

C. whereas the Commission staff working document ‘Strategic Engagement for Gender Equality (2016-2019)’ identifies key areas for gender equality, including taxation policies, but, ***in line with the principle of subsidiarity, rightly*** lacks binding provisions or a call for commitment to gender mainstreaming at Member State level;

Or. fr

Amendment 32

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Recital D

Motion for a resolution

D. whereas taxation policies can have explicit or implicit gender biases; whereas an explicit bias means that a tax provision directly targets either men or women in a distinct way, while an implicit bias means that the provision nominally applies equally to all but in reality discriminates against women;

Amendment

deleted

Or. en

Amendment 33

Mylène Troszczynski

Motion for a resolution

Recital D

Motion for a resolution

D. whereas taxation policies can have explicit or implicit gender biases; whereas an explicit bias means that a tax provision

Amendment

D. whereas taxation policies are flawed and ways should be found to make them fairer, particularly in the interests of

directly targets either men or women in a distinct way, while an implicit bias means that the provision nominally applies equally to all but in reality discriminates against women;

families;

Or. fr

Amendment 34
Angelika Mlinar

Motion for a resolution
Recital D

Motion for a resolution

D. whereas taxation policies can have explicit or implicit gender biases; whereas an explicit bias means that a tax provision directly targets either men or women in a distinct way, while an implicit bias means that the provision nominally applies equally to all but in reality *discriminates against women*;

Amendment

D. whereas taxation policies can have explicit or implicit gender biases; whereas an explicit bias means that a tax provision directly targets either men or women in a distinct way, while an implicit bias means that the provision nominally applies equally to all, but in reality *still interacts with behaviour / income patterns to impact genders differently; whereas explicit gender tax biases are increasingly rare among EU Member States but implicit tax biases are still prevalent throughout the EU*;

Or. en

Amendment 35
Brian Hayes, Anna Záborská

Motion for a resolution
Recital D

Motion for a resolution

D. whereas taxation policies *can* have explicit or implicit gender biases; whereas an explicit bias means that a tax provision directly targets either men or women in a distinct way, while an implicit bias means

Amendment

D. whereas taxation policies *may* have explicit or implicit gender biases; whereas an explicit bias means that a tax provision directly targets either men or women in a distinct way, while an implicit bias means

that the provision nominally applies equally to all but in reality *discriminates* against women;

that the provision nominally applies equally to all but in reality *could potentially have a bias* against *either* women *or men*;

Or. en

Amendment 36
Gabriel Mato

Motion for a resolution
Recital D

Motion for a resolution

D. whereas taxation policies can have explicit or implicit gender biases; whereas an explicit bias means that a tax provision directly targets either men or women in a distinct way, while an implicit bias means that the provision nominally applies equally to all *but* in reality *discriminates against women*;

Amendment

D. whereas taxation policies can have explicit or implicit gender biases; whereas an explicit bias means that a tax provision directly targets either men or women in a distinct way, while an implicit bias means that the provision nominally applies equally to all *whereas* in reality *there is discrimination*;

Or. es

Amendment 37
Brian Hayes, Anna Záborská

Motion for a resolution
Recital E

Motion for a resolution

E. whereas policy choices to raise and redistribute revenues *can* impact *women's* income and economic security *disproportionately and reduce their access to quality public services, undermining their ability to exercise their economic and social rights and progress towards gender equality*;

Amendment

E. whereas policy choices to raise and redistribute revenues *may* impact *certain groups in society disproportionately and may have a specific gender bias, which may in turn affect levels of* income and economic security;

Or. en

Amendment 38

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Recital F

Motion for a resolution

F. *whereas the lack of a gender perspective in EU and national taxation policies reinforces current gender gaps (employment, income, unpaid work, pension, poverty, wealth, etc.), creates disincentives for women to enter and remain in the labour market, and reproduces traditional gender roles and stereotypes;*

Amendment

deleted

Or. en

Amendment 39

Mylène Troszczynski

Motion for a resolution

Recital F

Motion for a resolution

F. *whereas the lack of a gender perspective in EU and national taxation policies reinforces current gender gaps (employment, income, unpaid work, pension, poverty, wealth, etc.), creates disincentives for women to enter and remain in the labour market, and reproduces traditional gender roles and stereotypes;*

Amendment

F. *whereas the EU taxation policies, which under the principle of subsidiarity ought not to exist, reinforce current gender gaps (employment, income, unpaid work, pension, poverty, wealth, etc.); whereas certain aspects of the Member States' taxation policies create disincentives for women to enter and remain in the labour market, and, in particular, create disincentives for couples to start a family;*

Or. fr

Amendment 40

Brian Hayes, Anna Záborská

Motion for a resolution
Recital F

Motion for a resolution

F. whereas ***the lack of*** a gender perspective ***in EU and national taxation policies reinforces current*** gender gaps (***employment, income, unpaid work, pension, poverty, wealth, etc.***), ***creates disincentives*** for women to enter and remain in the labour market, ***and reproduces traditional gender roles and stereotypes***;

Amendment

F. whereas ***integrating*** a gender perspective ***into EU*** policies ***could effectively address*** gender gaps ***and stereotypes while also creating incentives*** for women ***or men*** to enter and remain in the labour market;

Or. en

Amendment 41
Brian Hayes, Anna Záborská

Motion for a resolution
Recital G

Motion for a resolution

G. whereas the design of tax policies is an essential feature of the Europe 2020 strategy; whereas the main ***focus of the Semester remains ensuring compliance with the Stability and Growth Pact and whereas gender aspects tend to be disregarded in priorities and recommendations, particularly those relating to taxation***;

Amendment

G. whereas the design of tax policies is an essential feature of the Europe 2020 strategy; whereas the main priorities ***of the European Semester are ensuring sound public finances, preventing excessive macroeconomic imbalances and boosting growth and investment; whereas it should be regularly assessed whether the attainment of these objectives are consistent with gender equality and non-discrimination principles***;

Or. en

Amendment 42
Mylène Troszczynski

Motion for a resolution
Recital G

Motion for a resolution

G. whereas the *design of* tax policies *is an essential feature* of the Europe 2020 strategy; whereas the main focus of the Semester remains ensuring compliance with the Stability and Growth Pact and whereas gender aspects tend to be disregarded in priorities and recommendations, particularly those relating to taxation;

Amendment

G. whereas the *optional proposals for Member States in relation to* tax policies *are part* of the Europe 2020 strategy; whereas the main focus of the Semester remains ensuring compliance with the Stability and Growth Pact, *within the bounds set by the principle of subsidiarity*, and whereas gender aspects tend to be disregarded in priorities and recommendations, particularly those relating to taxation;

Or. fr

Amendment 43

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Recital H

Motion for a resolution

H. whereas regressive changes in the taxation of labour, corporations, consumption and wealth, observable in recent decades across the Member States, have resulted in a shift of the tax burden towards low-income groups, and therefore women in particular, on account of the unequal distribution of income between women and men, the small share of women among top-income earners, the above-average consumption ratios for women as regards basic goods and services and the comparatively high share of labour income and small share of capital income in women's total income⁸ ;

Amendment

deleted

⁸ *European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.*

Or. en

Amendment 44
Brian Hayes, Anna Záborská

Motion for a resolution
Recital H

Motion for a resolution

H. whereas regressive changes in the taxation of labour, corporations, consumption and wealth, ***observable in recent decades across the*** Member States, have resulted in a shift of the tax burden towards low-income groups, ***and therefore women in particular, on account of the unequal distribution of income between women and men, the small share of women among top-income earners, the above-average consumption ratios for women as regards basic goods and services and the comparatively high share of labour income and small share of capital income in women's total income***⁸ ;

⁸ European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

Amendment

H. whereas regressive changes in the taxation of labour, corporations, consumption and wealth ***in some*** Member States, have resulted in a shift of the tax burden towards low-income groups;

⁸ European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

Or. en

Amendment 45
Matt Carthy

Motion for a resolution
Recital H

Motion for a resolution

H. whereas regressive changes in the taxation of labour, corporations, consumption and wealth, observable in recent decades across the Member States, have resulted in a ***shift of*** the tax burden towards low-income groups, and therefore

Amendment

H. whereas regressive changes in the taxation of labour, corporations, consumption and wealth, observable in recent decades across the Member States, have resulted in a ***weakening of the redistributive power of tax systems and***

women in particular, on account of the unequal distribution of income between women and men, the small share of women among top-income earners, the above-average consumption ratios for women as regards basic goods and services and the comparatively high share of labour income and small share of capital income in women's total income⁸ ;

⁸ European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

contributed to the trend in rising income inequality; whereas this structural change in taxation has shifted the tax burden towards low-income groups, and therefore women in particular, on account of the unequal distribution of income between women and men, the small share of women among top-income earners, the above-average consumption ratios for women as regards basic goods and services and the comparatively high share of labour income and small share of capital income in women's total income⁸;

⁸ European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

Or. en

Amendment 46
Brian Hayes, Anna Záborská

Motion for a resolution
Recital H a (new)

Motion for a resolution

Amendment

Ha. whereas women in particular may suffer from economic inequalities because of the unequal distribution of income between women and men, the small share of women among top-income earners, and the comparatively high share of labour income and small share of capital income in women's total income^{8a};

^{8a} European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

Or. en

Amendment 47
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

PE628.516v01-00

24/93

AM\1164593EN.docx

Motion for a resolution
Recital I

Motion for a resolution

I. whereas on average corporate tax rates have fallen dramatically since the 1980s, from above 40 % to 21.9 % in 2018, while in contrast, the rate of consumption taxes (of which VAT is a large component) has increased since 2009, reaching 20.6 % in 2016⁹;

9

https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_trends_report_2018.pdf

Amendment

deleted

Or. en

Amendment 48
Brian Hayes, Anna Záborská

Motion for a resolution
Recital I

Motion for a resolution

I. whereas on average corporate tax rates have fallen dramatically since the 1980s, from above 40 % to 21.9 % in 2018, while in contrast, the rate of consumption taxes (of which VAT is a large component) has increased since 2009, reaching 20.6 % in 2016⁹ ;

9

https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_trends_report_2018.pdf

Amendment

I. whereas the rate of consumption taxes (of which VAT is a large component) has increased since 2009, reaching 20.6 % in 2016⁹;

9

https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_trends_report_2018.pdf

Or. en

Amendment 49
Gabriel Mato

Motion for a resolution
Recital I

Motion for a resolution

I. whereas on average corporate tax rates have fallen dramatically since the 1980s, from above 40 % to 21,9 % in 2018, while in contrast, the rate of consumption taxes (of which VAT is a large component) has **increased** since **2009, reaching** 20,6 % in 2016⁹;

9

https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_trends_report_2018.pdf

Amendment

I. whereas on average corporate tax rates have fallen dramatically since the 1980s, from above 40 % to 21.9 % in 2018, while in contrast, the rate of consumption taxes (of which VAT is a large component) has **remained stable at around 19%** since **2004, increasing to** 20.6 % in 2016⁹;

9

https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_trends_report_2018.pdf

Or. es

Amendment 50
Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution
Recital I a (new)

Motion for a resolution

Ia. whereas tax cuts seem to have increased after 2015, and some multinational corporations already manage to limit their effective tax rates to less than 1% thanks to the generous possibilities provided by some Member States ^{1a};

^{1a} Eurodad.(2017). Tax Games: the Race to the Bottom, Europe's role in supporting an unjust global tax system AND European Commission (2018) 2018

Amendment 51

Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution

Recital I b (new)

Motion for a resolution

Amendment

Ib. whereas the loss of tax revenue to the EU through aggressive corporate tax planning is estimated to be at least 50-70 billion euro per year ^{1a}; whereas this results in missing revenues for Member States having to either raise revenues through other forms of taxation or cutting expenditures, policies which either way impact women more;

1a

[http://www.europarl.europa.eu/RegData/etudes/STUD/2015/558773/EPRS_STU\(2015\)558773_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/STUD/2015/558773/EPRS_STU(2015)558773_EN.pdf)

Amendment 52

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Recital J

Motion for a resolution

Amendment

J. whereas regressive tax policies, underfunded public services and cuts to social services disproportionately affect women, as they often fill the gaps in

deleted

caregiving, education and other kinds of family support, typically without remuneration, perpetuating women's disproportionate responsibility for care¹⁰ ;

¹⁰ *Institute of Development Studies (2016) Redistributing Unpaid Care Work – Why Tax Matters for Women's Rights. Policy Briefing. Issue 109. January 2016.*

Or. en

Amendment 53
Maria Gabriela Zoană

Motion for a resolution
Recital J

Motion for a resolution

J. whereas regressive tax policies, underfunded public services and cuts to social services disproportionately affect women, as they often fill the gaps in caregiving, education and other kinds of family support, typically without remuneration, perpetuating women's disproportionate responsibility for care¹⁰ ;

¹⁰ *Institute of Development Studies (2016) Redistributing Unpaid Care Work – Why Tax Matters for Women's Rights. Policy Briefing. Issue 109. January 2016.*

Amendment

J. ***whereas evidence shows that 80% of care in the EU is provided by unpaid informal carers and 75% of them are women;*** whereas regressive tax policies, underfunded public services and cuts to social services, ***including childcare and long-term care services,*** disproportionately affect women, as they often fill the gaps in caregiving, education and other kinds of family support, typically without remuneration, perpetuating women's disproportionate responsibility for care¹⁰ ;

¹⁰ *Institute of Development Studies (2016) Redistributing Unpaid Care Work – Why Tax Matters for Women's Rights. Policy Briefing. Issue 109. January 2016.*

Or. en

Amendment 54
Brian Hayes, Anna Záborská

Motion for a resolution

Recital J

Motion for a resolution

J. whereas regressive tax policies, underfunded public services and cuts to social services disproportionately affect **women, as they often fill the gaps in** caregiving, education and other kinds of family support, **typically without remuneration, perpetuating women's** disproportionate **responsibility for care**¹⁰ ;

¹⁰ Institute of Development Studies (2016) Redistributing Unpaid Care Work – Why Tax Matters for Women's Rights. Policy Briefing. Issue 109. January 2016.

Amendment

J. whereas regressive tax policies, underfunded public services and cuts to social services disproportionately affect **low income groups, and can often have a disproportionate impact on** caregiving, education and other kinds of family support, **which in turn has a** disproportionate **effect on women as opposed to men**¹⁰ ;

¹⁰ Institute of Development Studies (2016) Redistributing Unpaid Care Work – Why Tax Matters for Women's Rights. Policy Briefing. Issue 109. January 2016.

Or. en

Amendment 55

Ernest Urtasun, Molly Scott Cato

on behalf of the Verts/ALE Group

Marisa Matias

Motion for a resolution

Recital J a (new)

Motion for a resolution

Amendment

Ja. whereas current macroeconomic policies do not adequately consider the importance of unpaid care and domestic work and of non-market investments in human beings, rendering invisible this work, with clear consequences for women as 75 per cent of the world's total unpaid care work is performed by women, including housework and caring for people such as children and the elderly and women spend two hours more per day than men on unpaid work in developed countries ^{1a};

*^{1a} Institute of Development Studies (2016)
Redistributing Unpaid Care Work – Why
Tax Matters for Women’s Rights. Policy
Briefing. Issue 109. January 2016.*

Or. en

Amendment 56

Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution

Recital J b (new)

Motion for a resolution

Amendment

***Jb.** whereas it is the poorest and most
vulnerable women in all countries who
face the double burden of unpaid care
work and low paid precarious work^{1a}:*

*^{1a} Institute of Development Studies (2016)
Redistributing Unpaid Care Work – Why
Tax Matters for Women’s Rights. Policy
Briefing. Issue 109. January 2016.*

Or. en

Amendment 57

Matt Carthy

Motion for a resolution

Recital K

Motion for a resolution

Amendment

K. whereas the disproportionately high tax burden for secondary earners in most Member States is one of the main disincentives for women’s participation in the labour market¹¹, *often caused by* joint tax and benefit provisions and the costs and

K. *whereas almost all Member States have dualised their income tax systems by applying a higher marginal tax rate to the income of the secondary earner and by introducing uniform tax rates for most types of capital income;* whereas the

lack of universal childcare services;

disproportionately high tax burden for secondary earners in most Member States *as a result of the direct progressive tax schedules applied to labour incomes* is one of the main disincentives for women's participation in the labour market¹¹, *in addition to other* joint tax and benefit provisions and the costs and lack of universal childcare services;

¹¹ European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

¹¹ European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

Or. en

Amendment 58 **Angelika Mlinar**

Motion for a resolution **Recital K**

Motion for a resolution

K. whereas *the disproportionately high tax burden for secondary earners in most Member States is one of the main disincentives for women's participation in the labour market*¹¹, often *caused by joint tax and benefit provisions and the costs* and lack of universal childcare services;

¹¹ European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

Amendment

K. whereas *research suggests that national tax and benefit systems deter families and couples from introducing a second earner to the workforce and since second earners in most Member States are typically women, taxations systems contribute to labour market gender imbalances*¹¹, often *reinforced by the cost* and lack of universal childcare services;

¹¹ European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

Or. en

Amendment 59 **Brian Hayes, Anna Záborská**

Motion for a resolution
Recital K

Motion for a resolution

K. whereas the disproportionately high tax burden for secondary earners in *most* Member States is *one of the main disincentives for women's* participation in the labour market¹¹, *often caused by joint tax and benefit provisions and the costs and lack of universal childcare services*;

¹¹ European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

Amendment

K. whereas the disproportionately high tax burden for secondary earners in *some* Member States is *often a serious disincentive for the participation of women and low income earners* in the labour market¹¹;

¹¹ European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

Or. en

Amendment 60
Matt Carthy

Motion for a resolution
Recital K a (new)

Motion for a resolution

Ka. whereas dualised income tax systems have proven to lessen the redistributive power of income taxation; whereas dual income tax systems have failed to remedy the unequal distribution of capital incomes between men and women in shared households, and instead worsen it;

Or. en

Amendment 61
Matt Carthy

Motion for a resolution
Recital K b (new)

Motion for a resolution

Amendment

Kb. whereas the levels of the inactivity trap (currently at 40%) and the low-wage trap that disproportionately affect women and discourage them from full participation in employment, are determined to a significant degree by direct tax provisions, in addition to the loss of benefits;

Or. en

Amendment 62

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Recital L

Motion for a resolution

Amendment

L. whereas personal income taxation may effectively tax women's income at a higher rate than men's when household income is pooled to calculate the taxes owed and women's income is seen as supplemental to that of a male breadwinner; whereas only Sweden and Finland can be considered to have a strictly individualised income tax system;

deleted

Or. en

Amendment 63

Matt Carthy

Motion for a resolution

Recital L

Motion for a resolution

Amendment

L. whereas personal income taxation may effectively tax women's income at a higher rate than men's when household

L. whereas personal income taxation may effectively tax women's income at a higher rate than men's when household

income is pooled to calculate the taxes owed and women's income is seen as supplemental to that of a male breadwinner; whereas only Sweden and Finland can be considered to have a strictly individualised income tax system;

income is pooled to calculate the taxes owed and women's income is seen as supplemental to that of a male breadwinner; whereas only Sweden and Finland can be considered to have a strictly individualised income tax system; *whereas even though a joint tax filing may result in a total financial gain for the household in total, as the combined income is in a lower tax bracket than it would be in an individual filing, it is not the case that women will necessarily benefit from this financial gain or decide how it is used;*

Or. en

Amendment 64

Brian Hayes, Anna Záborská

Motion for a resolution

Recital L

Motion for a resolution

L. whereas *personal income taxation may effectively tax women's income at a higher rate than men's when household income is pooled to calculate the taxes owed and women's income is seen as supplemental to that of a male breadwinner*; whereas *only Sweden and Finland can be considered to have a strictly individualised income tax system*;

Amendment

L. whereas household income *pooling in some Member States serves as a support mechanism for families to reduce their tax burden*; whereas *certain families may favour joint taxation while others may favour individual or separate taxation*;

Or. en

Amendment 65

Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution

Recital L a (new)

Motion for a resolution

Amendment

La. whereas in some Member States families can still have tax reductions when having a dependent spouse, allowances for married couples and/or tax credits for sole earner couples, which perpetuate asymmetries with single parent families, being mostly women, and fail to recognise the diversity of family situations existing in the EU; whereas such tax advantages usually disincentive the female spouse to access the labour market and directly or indirectly provoke the reallocation of women's time from paid to unpaid work;

Or. en

Amendment 66

Maria Gabriela Zoană

Motion for a resolution

Recital L a (new)

Motion for a resolution

Amendment

La. whereas the impact of taxation on gender gaps concerning corporate wealth, personal wealth and property is an underdeveloped area of research and there is an urgent need to ensure that gender-disaggregated data in these areas is available;

Or. en

Amendment 67

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Paragraph 1

Motion for a resolution

1. Calls on the Commission to support gender equality in all taxation policies ***and to issue specific guidelines and recommendations to Member States, including that they carry out gender audits of fiscal policies in order to eliminate tax-related gender biases and to ensure that no new tax, spending laws, programmes or practices that increase market or after-tax income gender gaps or that reinforce the male breadwinner model are established;***

Amendment

1. Calls on the Commission to support gender equality in all taxation policies;

Or. en

Amendment 68
Brian Hayes

Motion for a resolution
Paragraph 1

Motion for a resolution

1. Calls on the Commission to ***support gender equality in all*** taxation policies and ***to issue specific guidelines and recommendations to Member States, including that they carry out gender audits of fiscal policies in order to eliminate tax-related gender biases and to ensure that no new tax, spending laws, programmes or practices that increase market or after-tax income gender gaps or that reinforce the male breadwinner model are established;***

Amendment

1. Calls on the Commission to ***respect the tax neutrality principle in*** taxation policies and ***incorporate a gender perspective into all EU actions, including areas having direct or indirect impact on taxation policies of the EU Member States;***

Or. en

Amendment 69
Mylène Troszczynski

Motion for a resolution
Paragraph 1

Motion for a resolution

1. Calls on the Commission to support gender equality in all taxation policies and to *issue specific guidelines and recommendations to Member States, including that they carry out gender audits of fiscal policies in order to eliminate tax-related gender biases and to ensure that no new tax, spending laws, programmes or practices that increase market or after-tax income gender gaps or that reinforce the male breadwinner model are established;*

Amendment

1. Calls on the Commission *to refrain from taking initiatives on taxation policy, as this is a matter for the Member States; calls on the Member States* to support gender equality in all taxation policies and to *take account of Parliament's non-binding* recommendations; *calls on Parliament to reject the ideology that sets a feminist fantasy vision of the family against the reality of what a family is;*

Or. fr

Amendment 70
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 1 a (new)

Motion for a resolution

Ia. Stresses that, in accordance with the principle of subsidiarity as defined in Article 5(3) TEU, Member States are free to set the rules for their tax policies, provided they comply with EU rules. Furthermore, EU decisions on tax matters require unanimous agreement by all Member States;

Or. en

Amendment 71
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 1 b (new)

Motion for a resolution

Amendment

1b. *Considers that all tax policies in the Union should follow a principle of gender neutrality whereby all taxpayers are treated equally, regardless of their sex;*

Or. en

Amendment 72

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Paragraph 2

Motion for a resolution

Amendment

2. *Calls on the Commission (DG TAXUD) to be explicitly mandated to cooperate with EIGE in order to monitor and regularly report on the impact of Member States' taxation policies on gender equality; Calls on the Commission to increase the resources for EIGE for this purpose;*

deleted

Or. en

Amendment 73

Brian Hayes, Anna Záborská

Motion for a resolution

Paragraph 2

Motion for a resolution

Amendment

2. *Calls on the Commission (DG TAXUD) to **be explicitly mandated to cooperate** with EIGE in order to **monitor and regularly report on** the impact of Member States' taxation policies on gender equality; **Calls on the Commission to increase the resources for EIGE for this***

2. *Calls on the Commission (DG TAXUD) to **liaise** with EIGE in order to **assess** the impact of Member States' taxation policies on gender equality*

purpose;

Or. en

Amendment 74

Mylène Troszczynski

Motion for a resolution

Paragraph 2

Motion for a resolution

2. Calls on the Commission (DG TAXUD) to be explicitly mandated to cooperate with EIGE in order to monitor and regularly report on the impact of Member States' taxation polices on gender equality; ***calls on the Commission to increase the resources for EIGE for this purpose;***

Amendment

2. Calls on the Commission (DG TAXUD) to be explicitly mandated to cooperate with EIGE in order to monitor and regularly report on the impact of Member States' taxation polices on gender equality;

Or. fr

Amendment 75

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Paragraph 3

Motion for a resolution

3. ***Calls on the Commission to promote EU ratification of the CEDAW Convention, as it has done for the UNCRC and the Istanbul Convention;***

deleted

Amendment

Or. en

Amendment 76

Brian Hayes, Anna Záborská

Motion for a resolution

Paragraph 3

Motion for a resolution

3. Calls on the Commission to *promote EU ratification of the CEDAW Convention, as it has done for the UNCRPD and the Istanbul Convention*;

Amendment

3. Calls on the Commission and the *Member States to ensure that EU legislation on indirect and direct gender discrimination is properly implemented and its progress systematically monitored, in order to make sure that men and women are equal actors in the EU Single Market as well as Member States' labour markets*;

Or. en

Amendment 77

Mylène Troszczynski

Motion for a resolution

Paragraph 3

Motion for a resolution

3. Calls on the *Commission to promote EU ratification of the CEDAW Convention, as it has done for the UNCRPD and the Istanbul Convention*;

Amendment

3. Calls on the *Member States to consider the ratification of a convention which, by focusing on the family, would offer ways of eliminating all forms of discrimination against women, as well as many of the distressing social problems that EU citizens currently face*;

Or. fr

Amendment 78

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Paragraph 4

Motion for a resolution

4. *Underlines the need for the next Strategic Engagement for Gender Equality to include clear objectives, indicators and institutional mechanisms*

Amendment

deleted

to ensure gender equality in taxation policies and calls again on the Commission to enhance the status of the Strategic Engagement by adopting it as a communication¹² ;

¹² As called for in the Council conclusions on Gender Equality of 16 June 2016.

Or. en

Amendment 79
Mylène Troszczynski

Motion for a resolution
Paragraph 4

Motion for a resolution

4. Underlines the need for the next Strategic Engagement for Gender Equality to include *clear objectives, indicators and institutional mechanisms* to ensure gender equality in taxation policies *and calls again on the Commission to enhance the status of the Strategic Engagement by adopting it as a communication¹²*;

¹² As called for in the Council conclusions on Gender Equality of 16 June 2016.

Amendment

4. Underlines the need for the next Strategic Engagement for Gender Equality to include *proposals to the Member States* to ensure gender equality in taxation policies;

¹² As called for in the Council conclusions on Gender Equality of 16 June 2016.

Or. fr

Amendment 80
Brian Hayes

Motion for a resolution
Paragraph 4

Motion for a resolution

4. *Underlines the need for the next Strategic Engagement for Gender*

AM\1164593EN.docx

41/93

Amendment

4. *Encourages* the Commission to enhance the status of the Strategic

PE628.516v01-00

EN

Equality to include clear objectives, indicators and institutional mechanisms to ensure gender equality in taxation policies and calls again on the Commission to enhance the status of the Strategic Engagement by adopting it as a communication¹² ;

¹² As called for in the Council conclusions on Gender Equality of 16 June 2016.

Engagement for Gender Equality by adopting it as a communication,¹² and to propose key actions to enhance equality between women and men through a sectoral analysis, including taxation aspects, of all EU actions;

¹² As called for in the Council conclusions on Gender Equality of 16 June 2016.

Or. en

Amendment 81
Maria Gabriela Zoană

Motion for a resolution
Paragraph 4 a (new)

Motion for a resolution

Amendment

4a. Encourage the Member States to enhance tax policies to improve the use of childcare services, such as tax breaks for families, tax allowances in the form of tax reduction or exemption, in order to promote women's participation in the labour market and to minimize gender pay and pension gaps; emphasizes that these policies should particularly focus on low-income families, single parent and other disadvantaged groups of people;

Or. en

Amendment 82
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Subheading 1

Motion for a resolution

Amendment

Direct taxation

deleted

Or. en

Amendment 83
Brian Hayes, Anna Záborská

Motion for a resolution
Subheading 1

Motion for a resolution

Amendment

Direct taxation

Gender pay gap

Or. en

Amendment 84
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Subheading 2

Motion for a resolution

Amendment

Personal income taxation

deleted

Or. en

Amendment 85
Brian Hayes, Anna Záborská

Motion for a resolution
Subheading 2

Motion for a resolution

Amendment

Personal income taxation

deleted

Or. en

Amendment 86
Mylène Troszczynski

Motion for a resolution
Paragraph 5

Motion for a resolution

Amendment

5. Calls on all Member States to shift from joint taxation to individual taxation; believes that until tax systems are no longer based on the assumption that households pool and share their funds equally, tax fairness for women will not be achieved;

deleted

Or. fr

Amendment 87
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Paragraph 5

Motion for a resolution

Amendment

5. Calls on all Member States to shift from joint taxation to individual taxation; believes that until tax systems are no longer based on the assumption that households pool and share their funds equally, tax fairness for women will not be achieved;

deleted

Or. en

Amendment 88
Mary Honeyball

Motion for a resolution
Paragraph 5

Motion for a resolution

Amendment

5. Calls on all Member States to shift from joint taxation to individual taxation; believes that until tax systems are no longer based on the assumption that

5. *Underlines the negative consequences on incentivising women's employment, their economic independence and the high gender*

households pool and share their funds equally, tax fairness for women will not be achieved;

pension gap resulting from joint taxation; recognises the commitment to men and women being equal earners and equal carers; suggests as a consequence that individual taxation could aid women regain and retain economic independence; calls on Member States to implement an individual taxation system alongside a household taxation system, offering the possibility of switching to an individual taxation system to each household by simple request of one member of the household;

Or. en

Amendment 89
Maria Noichl

Motion for a resolution
Paragraph 5

Motion for a resolution

5. ***Calls on all Member States to shift from joint taxation to individual taxation;*** believes that until tax systems are no longer based on the assumption that households pool and share their funds equally, tax fairness for women will not be achieved;

Amendment

5. Believes that until tax systems are no longer based on the assumption that households pool and share their funds equally, tax fairness for women will not be achieved; ***underlines the negative consequences on women's employment and their economic independence resulting from joint taxation and its consequences and thus suggests, in line with the idea of women and men being equal earners and equal carers, individual taxation as an instrument to achieve fair taxation; therefore calls on all Member States to progressively phase out joint taxation in order to reach individual taxation for everyone;***

Or. en

Amendment 90
Angelika Mlinar

Motion for a resolution
Paragraph 5

Motion for a resolution

5. ***Calls on*** all Member States to shift from joint taxation to individual taxation; believes that until tax systems are no longer based on the assumption that households pool and share their funds equally, tax fairness for women will not be achieved;

Amendment

5. ***Notes that tax policies impact on different types of households (e.g. dual earner households, female and male single-earner households); encourages*** all Member States to shift from joint taxation to individual taxation; believes that until tax systems are no longer based on the assumption that households pool and share their funds equally, tax fairness for women will not be achieved;

Or. en

Amendment 91
Pervenche Berès

Motion for a resolution
Paragraph 5

Motion for a resolution

5. ***Calls on all Member States to shift from joint taxation to individual taxation; believes that until*** tax systems ***are*** no longer based on the assumption that households pool and share their funds equally, tax fairness for women ***will not be achieved;***

Amendment

5. ***Underlines that*** tax systems ***should*** no longer ***be*** based on the assumption that households pool and share their funds equally ***and that, individual taxation is instrumental to achieving*** tax fairness for women, ***calls on Member States to offer the possibility to each household to shift to individual taxation by simple request of one of the members of the household;***

Or. en

Amendment 92
Gabriel Mato

Motion for a resolution
Paragraph 5

Motion for a resolution

5. Calls on all Member States to **shift** from joint taxation to individual taxation; **believes that until tax systems are no longer based on the assumption that households pool and share their funds equally, tax fairness for women will not be achieved;**

Amendment

5. Calls on all Member States to **assess the desirability of shifting** from joint taxation to individual taxation **in** the **interests of achieving** tax fairness;

Or. es

Amendment 93

Brian Hayes, Anna Záborská

Motion for a resolution

Paragraph 5

Motion for a resolution

5. ***Calls on all Member States to shift from joint taxation to individual taxation; believes that until tax systems are no longer based on the assumption that households pool and share their funds equally, tax fairness for women will not be achieved;***

Amendment

5. ***Considers that, as a consequence of the gender pay gap and due to labour market inequalities, women may be disproportionately affected by certain tax policies. Believes that the appropriate way to tackle this problem is through reform of labour market policies;***

Or. en

Amendment 94

Anna Hedh

Motion for a resolution

Paragraph 5

Motion for a resolution

5. ***Calls*** on all Member States to shift from joint taxation to individual taxation; believes that until tax systems are no longer based on the assumption that households pool and share their funds equally, tax fairness for women will not be

Amendment

5. ***Urges*** on all Member States to **promptly** shift from joint taxation to individual taxation; believes that until tax systems are no longer based on the assumption that households pool and share their funds equally, tax fairness for women

achieved;

will not be achieved;

Or. en

Amendment 95
Olle Ludvigsson

Motion for a resolution
Paragraph 5

Motion for a resolution

5. ***Calls on*** all Member States to shift from joint taxation to individual taxation; believes that until tax systems are no longer based on the assumption that households pool and share their funds equally, tax fairness for women will not be achieved;

Amendment

5. ***Urges*** all Member States to ***promptly*** shift from joint taxation to individual taxation; believes that until tax systems are no longer based on the assumption that households pool and share their funds equally, tax fairness for women will not be achieved;

Or. en

Amendment 96
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 5 a (new)

Motion for a resolution

5a. Takes note of the Commission's Communication of 20th November 2017 "EU Action Plan 2017-2019 Tackling the gender pay gap" which recognises eight areas for action and calls on Member States to step up their efforts to tackle the gender pay gap effectively in order to improve the economic situation of women and to safeguard their economic independence;

Amendment

Or. en

Amendment 97
Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution
Paragraph 5 a (new)

Motion for a resolution

Amendment

5a. Deplores that the average tax rates (ATR) for secondary earners with two children reached 31% on average for the EU15 and 28% for all OECD countries in 2014^{1a};

**^{1a} European Parliament Policy
Department C (2017) - Gender equality
and taxation in the European Union.**

Or. en

Amendment 98
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 5 b (new)

Motion for a resolution

Amendment

5b. Calls on the Commission and the Member States to tackle horizontal and vertical segregation on the labour market by eliminating gender inequalities and discrimination in employment and encouraging, in particular through education and by raising awareness among girls and women to take up studies, jobs and careers in innovative growth sectors, including ICT and STEM;

Or. en

Amendment 99
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 5 c (new)

Motion for a resolution

Amendment

5c. *Calls on the Commission to continuously monitor and strengthen the application of the equal pay principle in Member States, to ensure that inequalities are eradicated in both the labour market and taxation sectors;*

Or. en

Amendment 100
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 5 d (new)

Motion for a resolution

Amendment

5d. *Considers that married taxpayers should have the ability to choose between joint taxation or individual taxation; considers that certain families may favour joint taxation while others may favour individual or separate taxation; believes that the right to choose is a vital part of a fair taxation system; likewise, calls on Member States to support single parent families through favourable tax treatment or tax incentives;*

Or. en

Amendment 101
Mylène Troszczyński

Motion for a resolution
Paragraph 6

Motion for a resolution

Amendment

6. *Acknowledges that transition periods towards such an individual taxation system may be necessary in some Member States; calls, during these transition periods, for the elimination of all tax expenditures based on joint income and notes the need to gradually ensure that all tax benefits, cash benefits and in-kind government services are given to women as individuals in order to promote their financial autonomy;* **deleted**

Or. fr

Amendment 102

Gabriel Mato

Motion for a resolution

Paragraph 6

Motion for a resolution

Amendment

6. *Acknowledges that transition periods towards such an individual taxation system may be necessary in some Member States; calls, during these transition periods, for the elimination of all tax expenditures based on joint income and notes the need to gradually ensure that all tax benefits, cash benefits and in-kind government services are given to women as individuals in order to promote their financial autonomy;* **deleted**

Or. es

Amendment 103

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Paragraph 6

Motion for a resolution

Amendment

6. *Acknowledges that transition periods towards such an individual taxation system may be necessary in some Member States; calls, during these transition periods, for the elimination of all tax expenditures based on joint income and notes the need to gradually ensure that all tax benefits, cash benefits and in-kind government services are given to women as individuals in order to promote their financial autonomy;*

deleted

Or. en

Amendment 104
Olle Ludvigsson

Motion for a resolution
Paragraph 6

Motion for a resolution

Amendment

6. *Acknowledges that transition periods towards such an individual taxation system may be necessary in some Member States; calls, during these transition periods, for the elimination of all tax expenditures based on joint income and notes the need to **gradually** ensure that all tax benefits, cash benefits and in-kind government services are given to women as individuals in order to **promote** their financial autonomy;*

6. Calls for the elimination of all tax expenditures based on joint income and notes the need to ensure that all tax benefits, cash benefits and in-kind government services are given to women as individuals in order to **ensure** their financial **and societal** autonomy;

Or. en

Amendment 105
Anna Hedh

Motion for a resolution
Paragraph 6

Motion for a resolution

6. ***Acknowledges that transition periods towards such an individual taxation system may be necessary in some Member States; calls, during these transition periods, for the elimination of all tax expenditures based on joint income and notes the need to gradually ensure that all tax benefits, cash benefits and in-kind government services are given to women as individuals in order to promote their financial autonomy;***

Amendment

6. Calls for the elimination of all tax expenditures based on joint income and notes the need to ensure that all tax benefits, cash benefits and in-kind government services are given to women as individuals in order to ***ensure*** their financial ***and societal*** autonomy;

Or. en

Amendment 106

Brian Hayes, Anna Záborská

Motion for a resolution

Paragraph 6

Motion for a resolution

6. ***Acknowledges that transition periods towards such an individual taxation system may be necessary in some Member States; calls, during these transition periods, for the elimination of all tax expenditures based on joint income and notes the need to gradually ensure that all tax benefits, cash benefits and in-kind government services are given to women as individuals in order to promote their financial autonomy;***

Amendment

6. ***Calls for Member States and the Union institutions to promote studies on the effects of the gender gap on the pensions and financial independence of women, taking account of issues such as the ageing population, gender differences in health conditions and life expectancy, how family structures have changed and the number of single-occupancy homes has risen, and differences in women's personal situations;***

Or. en

Amendment 107

Brian Hayes

Motion for a resolution

Paragraph 7

Motion for a resolution

7. Calls on *the* Member States to *eliminate tax-related disincentives to female employment and to design refundable tax credits for secondary earners and single parents based on individual income*;

Amendment

7. Calls on Member States to *ensure that tax incentives related to employment are gender neutral; furthermore, calls on Member States to look at different ways of tackling the issue of women's underrepresentation in the labour market and to address potential economic disincentives for second earners, be it men or women, entering the labour market*;

Or. en

Amendment 108

Mylène Troszczynski

Motion for a resolution

Paragraph 7

Motion for a resolution

7. Calls on the Member States to *eliminate tax-related disincentives to female employment and to design refundable tax credits for secondary earners and single parents based on individual income*;

Amendment

7. Calls on the Member States to *amend tax-related measures which prevent women from choosing freely between employment and starting a family*;

Or. fr

Amendment 109

Ernest Urtasun, Molly Scott Cato

on behalf of the Verts/ALE Group

Marisa Matias

Motion for a resolution

Paragraph 7

Motion for a resolution

7. Calls on the Member States to eliminate tax-related disincentives to female employment and to design

Amendment

7. Calls on the Member States to eliminate tax-related disincentives to female employment and *self-employment*

refundable tax credits for secondary earners and single parents based on individual income;

and to design refundable tax credits *and other fiscal benefits or services* for secondary earners and single parents based on individual income;

Or. en

Amendment 110
Pervenche Berès, Mary Honeyball

Motion for a resolution
Paragraph 7 a (new)

Motion for a resolution

Amendment

7a. *Calls on the Member States to introduce tax credits for work-related childcare costs in order to reduce the obstacles of taking up paid employment for women and contribute to a more equal sharing of paid and unpaid work within households;*

Or. en

Amendment 111
Brian Hayes

Motion for a resolution
Paragraph 8

Motion for a resolution

Amendment

8. *Calls on the Member States not to reduce the progressive nature of their personal income tax systems; e.g. by attempting to simplify personal income taxation;*

8. *Considers that* Member States *should* not reduce the progressive nature of their personal income tax systems;

Or. en

Amendment 112
Brian Hayes

Motion for a resolution
Paragraph 9

Motion for a resolution

9. *Calls for personal income tax (structure of rates, exemptions, deduction, allowances, credits, etc.) to be designed to actively promote an equal sharing of paid and unpaid work, income and pension rights between women and men, and to eliminate incentives that perpetuate unequal gender roles;*

Amendment

9. *Emphasises that progressive tax systems based on the principle of ‘the more you earn the more you pay’ promote fairness and equality for all taxpayers, regardless of their sex;*

Or. en

Amendment 113
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Paragraph 9

Motion for a resolution

9. Calls for personal income tax (structure of rates, exemptions, deduction, allowances, credits, etc.) to be designed to actively promote an equal sharing of paid and unpaid work, income and pension rights between women and men, *and to eliminate incentives that perpetuate unequal gender roles;*

Amendment

9. Calls for personal income tax (structure of rates, exemptions, deduction, allowances, credits, etc.) to be designed to actively promote an equal sharing of paid and unpaid work, income and pension rights between women and men;

Or. en

Amendment 114
Matt Carthy

Motion for a resolution
Paragraph 9 a (new)

Motion for a resolution

9a. Notes that prohibitive childcare

Amendment

costs remains the single most significant barrier to women's equal participation in all aspects of society, including employment; calls on all Member States to address this problem by using the taxation system to fund free or affordable, high-quality childcare services;

Or. en

Amendment 115
Matt Carthy

Motion for a resolution
Paragraph 9 b (new)

Motion for a resolution

Amendment

9b. Notes that tax exemptions are a more effective means than tax allowances and tax credits for reducing childcare costs that disincentivise women's full participation in the labour market; notes that tax allowances for childcare costs have a regressive effect under a direct progressive income schedule; and tax credits for childcare costs, while more progressive than tax allowances, often do not benefit low-income groups who do not have a high level of tax liability;

Or. en

Amendment 116
Matt Carthy

Motion for a resolution
Paragraph 9 c (new)

Motion for a resolution

Amendment

9c. Notes that in some Member States the provision of private tax relief on pensions benefits high earners and men disproportionately; believes that a

universal pension system which gives women equal access to a comprehensive pension guarantee is that the best way to support gender equality in older age;

Or. en

Amendment 117
Brian Hayes, Anna Záborská

Motion for a resolution
Subheading 3

Motion for a resolution

Amendment

Corporate taxation

deleted

Or. en

Amendment 118
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Subheading 3

Motion for a resolution

Amendment

Corporate taxation

deleted

Or. en

Amendment 119
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Paragraph 10

Motion for a resolution

Amendment

10. Reiterates the importance of corporate income tax as part of the total revenues available for Member States, which is a fundamental source of revenue

deleted

for the well-functioning of welfare provisions; is concerned at the decrease in statutory and effective corporate tax rates in the EU over the past 35 years and the race to the bottom among Member States, with six of them having lowered their corporate tax rates in 2017 and 15 having lowered them since 2009;

Or. en

Amendment 120

Brian Hayes, Anna Záborská

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Reiterates the importance of corporate income tax as part of the total revenues available for Member States, which is a fundamental source of revenue for the well-functioning of welfare provisions; *is concerned at the decrease in statutory and effective corporate tax rates in the EU over the past 35 years and the race to the bottom among Member States, with six of them having lowered their corporate tax rates in 2017 and 15 having lowered them since 2009;*

Amendment

10. Reiterates the importance of corporate income tax as part of the total revenues available for Member States, which is a fundamental source of revenue for the well-functioning of welfare provisions; *notes, however, that since corporations are legal entities that have no gender, the structure of corporate tax systems cannot be linked to issues related to gender inequality;*

Or. en

Amendment 121

Evelyn Regner

Motion for a resolution

Paragraph 10 a (new)

Motion for a resolution

Amendment

10a. Notes that a common and just minimum corporate tax rate is the only way to create equal and fair treatment

between different subjects doing business in the EU, and within the larger community of tax subjects. Calls for the Member States to finalise the negotiations and introduce without further delay the Common Consolidated Corporate Tax Base(CCCTB). Furthermore, calls for the Member States to introduce a minimum corporate tax rates at Union level in order to end the race to the bottom;

Or. en

Amendment 122

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Paragraph 11

Motion for a resolution

11. Calls for the Member States highlighted in the European Semester for their aggressive tax planning provisions to amend their legislation and close these provisions as soon as possible¹³ ; *is concerned by the risk that, while working on coordinating their corporate tax bases, Member States may find new provisions to facilitate aggressive tax planning by corporations, leaving it to Member States to find other sources of taxation (including consumption taxes), which have a disproportionate effect on women;*

¹³ European Commission (2018) European Semester: Country Reports, 7 March 2018.

Amendment

11. Calls for the Member States highlighted in the European Semester for their aggressive tax planning provisions to amend their legislation and close these provisions as soon as possible¹³ ;

¹³ European Commission (2018) European Semester: Country Reports, 7 March 2018.

Or. en

Amendment 123

Brian Hayes

Motion for a resolution
Paragraph 11

Motion for a resolution

11. *Calls for the Member States highlighted in the European Semester for their aggressive tax planning provisions to amend their legislation and close these provisions as soon as possible¹³; is concerned by the risk that, while working on coordinating their corporate tax bases, Member States may find new provisions to facilitate aggressive tax planning by corporations, leaving it to Member States to find other sources of taxation (including consumption taxes), which have a disproportionate effect on women;*

¹³ European Commission (2018) European Semester: Country Reports, 7 March 2018.

Amendment

11. *Welcomes the Commission Communication on the 2018 European Semester Country Reports of 7 March 2018¹³ and reiterates the concern of persistent gender employment gaps and labour market segmentation in some Member States; calls on the Commission to make detailed recommendations to those Member States in upcoming European Semester reports about how to address these problems and reduce gender inequality in the labour market;*

¹³ European Commission (2018) European Semester: Country Reports, 7 March 2018.

Or. en

Amendment 124
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 12

Motion for a resolution

12. *Calls on the Member States to rationalise the tax incentives or breaks they give to corporations, to ensure that these incentives and tax breaks mostly benefit small enterprises and favour real innovation, and to assess ex ante and a posteriori the potential impact on gender equality of these incentives;*

Amendment

deleted

Or. en

Amendment 125
Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution
Paragraph 12 a (new)

Motion for a resolution

Amendment

12a. Notes that differences in corporate wealth and labour market structures result in gender-differentiated effects of corporate taxes; and that the benefit women derive from corporate tax reductions and tax incentives is smaller compared to men, as women are considerably under-represented in the group of business owners or corporate shareholders, as well as among new venture and business creations^{1a};

^{1a} European Parliament Policy Department C (2017) - Gender equality and taxation in the European Union.

Or. en

Amendment 126
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Subheading 4

Motion for a resolution

Amendment

Taxation of capital and wealth

deleted

Or. en

Amendment 127
Brian Hayes, Anna Záborská

Motion for a resolution
Subheading 4

Motion for a resolution

Amendment

Taxation of capital and wealth

deleted

Or. en

Amendment 128
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 13

Motion for a resolution

Amendment

13. Notes that *corporation and* wealth taxes play a crucial role in reducing inequality through redistribution within the tax system and in providing revenues to fund social provisions and social transfers;

13. Notes that wealth taxes *can* play a crucial role in reducing inequality through redistribution within the tax system and in providing revenues to fund social provisions and social transfers;

Or. en

Amendment 129
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Paragraph 14

Motion for a resolution

Amendment

14. Deplores the persistence of gender gaps in women's property ownership, particularly of major assets¹⁴; notes that the reduction of capital gains and property taxes primarily benefits men, as they are more likely to control such resources¹⁵;

deleted

¹⁴ Action Aid. *Making tax work for women's rights.*

¹⁵ *Institute of Development Studies (2016) Redistributing Unpaid Care Work – Why Tax Matters for Women’s Rights. Policy Briefing. Issue 109.*

Or. en

Amendment 130
Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution
Paragraph 14

Motion for a resolution

14. Deplores the persistence of gender gaps *in women’s* property ownership, *particularly of major* assets¹⁴ ; notes that the reduction of capital gains and property taxes primarily benefits men, as they are more likely to control such resources¹⁵ ;

¹⁴ Action Aid. Making tax work for women’s rights.

¹⁵ Institute of Development Studies (2016) Redistributing Unpaid Care Work – Why Tax Matters for Women’s Rights. Policy Briefing. Issue 109.

Amendment

14. Deplores the persistence of gender gaps *across the EU in wealth in financial assets*, property ownership, *business assets, insurance entitlements, pensions savings and stock options*¹⁴ ; notes that the reduction of capital gains and property taxes primarily benefits men, as they are more likely to control such resources¹⁵ ;

¹⁴ Action Aid. Making tax work for women’s rights.

¹⁵ Institute of Development Studies (2016) Redistributing Unpaid Care Work – Why Tax Matters for Women’s Rights. Policy Briefing. Issue 109.

Or. en

Amendment 131
Gabriel Mato

Motion for a resolution
Paragraph 14

Motion for a resolution

14. *Deplores the persistence of* gender

PE628.516v01-00

Amendment

14. *Calls on Member States to*

64/93

AM\1164593EN.docx

gaps in women's property ownership, particularly of major assets¹⁴; notes that the reduction of capital gains and property taxes primarily benefits men, as they are more likely to control such resources¹⁵;

¹⁴ Action Aid. Making tax work for women's rights.

¹⁵ Institute of Development Studies (2016) Redistributing Unpaid Care Work – Why Tax Matters for Women's Rights. Policy Briefing. Issue 109.

eliminate gender gaps in women's property ownership, particularly of major assets¹⁴; notes that the reduction of capital gains and property taxes primarily benefits men, as they are more likely to control such resources¹⁵;

¹⁴ Action Aid. Making tax work for women's rights.

¹⁵ Institute of Development Studies (2016) Redistributing Unpaid Care Work – Why Tax Matters for Women's Rights. Policy Briefing. Issue 109.

Or. es

Amendment 132 **Brian Hayes, Anna Záborská**

Motion for a resolution **Paragraph 14**

Motion for a resolution

14. Deplores the persistence of gender gaps in women's property ownership, particularly of major assets¹⁴; notes that *the reduction of capital gains and property taxes primarily benefits men, as they are more likely to control such resources*¹⁵;

¹⁴ Action Aid. Making tax work for women's rights.

¹⁵ Institute of Development Studies (2016) Redistributing Unpaid Care Work – Why Tax Matters for Women's Rights. Policy Briefing. Issue 109.

Amendment

14. Deplores the persistence of gender gaps in women's property ownership, particularly of major assets *in developing countries*¹⁴; notes that *no sufficiently precise information exists regarding gender gaps in property ownership in the EU*;

¹⁴ Action Aid. Making tax work for women's rights.

¹⁵ Institute of Development Studies (2016) Redistributing Unpaid Care Work – Why Tax Matters for Women's Rights. Policy Briefing. Issue 109.

Or. en

Amendment 133

Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution
Paragraph 14 a (new)

Motion for a resolution

Amendment

14a. Deplores that overall, the contribution of wealth based taxes to overall tax revenues has remained rather limited, reaching 5.8 percent of overall tax revenues in the EU15 and 4.3 percent in the EU28^{1a};

**^{1a} European Parliament Policy
Department C (2017) - Gender equality
and taxation in the European Union.**

Or. en

Amendment 134

Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution
Paragraph 14 b (new)

Motion for a resolution

Amendment

14b. Deplores that the share of taxes on capital has shown a declining trend since 2002 as a consequence, inter alia, of the general tendency of no longer applying the regular personal income tax schedule to capital incomes, but rather taxing them at relatively moderate flat rates observable in many Member States^{1a};

**^{1a} European Parliament Policy
Department C (2017) - Gender equality
and taxation in the European Union.**

Amendment 135
Brian Hayes, Anna Záborská

Motion for a resolution
Subheading 5

Motion for a resolution

Amendment

Indirect taxation

deleted

Or. en

Amendment 136
Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution
Paragraph 15

Motion for a resolution

Amendment

15. Notes that the share of consumption taxes rose in the Union from 2009 to 2016; notes that VAT typically accounts for between two thirds and three quarters of consumption taxes in the Member States;

15. Notes that the share of consumption taxes rose in the Union from 2009 to 2016; notes that VAT typically accounts for between two thirds and three quarters of consumption taxes in the Member States ***and that VAT has reached a share of about one fifth of overall tax revenues on average in the EU^{1a};***

***^{1a} European Parliament Policy
Department C (2017) - Gender equality
and taxation in the European Union.;***

Or. en

Amendment 137
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Notes that the share of consumption taxes rose in the Union from 2009 to 2016; notes that VAT typically accounts for between two thirds and three quarters of consumption taxes in the Member States;

Amendment

15. Notes that the share of consumption taxes rose in the Union from 2009 to 2016; notes that VAT, *a gender neutral tax*, typically accounts for between two thirds and three quarters of consumption taxes in the Member States;

Or. en

Amendment 138
Gabriel Mato

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Notes that the share of consumption taxes *rose* in the Union from *2009* to 2016; notes that VAT typically accounts for between two thirds and three quarters of consumption taxes in the Member States;

Amendment

15. Notes that the share of consumption taxes *experienced a slight increase* in the Union from *2004* to 2016; notes that VAT typically accounts for between two thirds and three quarters of consumption taxes in the Member States;

Or. es

Amendment 139
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Paragraph 16

Motion for a resolution

16. Notes that VAT exerts a gender bias because of women's consumption patterns, which differ from those of men as they purchase more goods and services with the aim of promoting health, education and nutrition¹⁶ ; is concerned

Amendment

deleted

that this combined with women's lower income leads to women bearing a larger VAT burden; calls on the Member States to provide for VAT exemptions, reduced rates and zero-rates for products and services with positive social, health and/or environmental effects, in line with the ongoing revision of the EU VAT Directive;

¹⁶ La Fiscalidad en España desde una Perspectiva de Género (2016) - Institut per a l'estudi i la transformació d'ela vida quotidiana / Ekona Consultoría.

Or. en

Amendment 140
Angelika Mlinar

Motion for a resolution
Paragraph 16

Motion for a resolution

16. Notes that VAT exerts a gender bias because of women's consumption patterns, which differ from those of men as they purchase more goods and services with the aim of promoting health, education and nutrition¹⁶; is concerned that this combined with women's lower income leads to women bearing a larger VAT burden; calls on the Member States to provide for VAT exemptions, reduced rates and zero-rates for products and services with positive social, health and/or environmental effects, in line with the ongoing revision of the EU VAT Directive;

¹⁶ La Fiscalidad en España desde una Perspectiva de Género (2016) - Institut per

Amendment

16. ***Notes that gender bias occurs where tax legislation intersects with gender relations, norms and economic behaviour;*** notes that VAT exerts a gender bias because of women's consumption patterns, which differ from those of men as they purchase more goods and services with the aim of promoting health, education and nutrition¹⁶; is concerned that this combined with women's lower income leads to women bearing a larger VAT burden; calls on the Member States to provide for VAT exemptions, reduced rates and zero-rates for products and services with positive social, health and/or environmental effects, in line with the ongoing revision of the EU VAT Directive;

¹⁶ La Fiscalidad en España desde una Perspectiva de Género (2016) - Institut per

a l'estudi i la transformació d'ela vida quotidiana / Ekona Consultoria.

a l'estudi i la transformació d'ela vida quotidiana / Ekona Consultoria.

Or. en

Amendment 141

Brian Hayes, Anna Záborská

Motion for a resolution

Paragraph 16

Motion for a resolution

16. Notes that VAT *exerts* a gender *bias because of women's consumption patterns*, which *differ from those of men as they purchase more* goods and services *with the aim of promoting health, education and nutrition*¹⁶; *is concerned that this combined with women's lower income leads to women bearing a larger VAT burden; calls on the* Member States to provide *for* VAT exemptions, reduced rates and zero-rates for *products* and services *with positive social, health and/or environmental effects, in line with the ongoing revision of the EU VAT Directive*;

¹⁶ La Fiscalidad en España desde una Perspectiva de Género (2016) - Institut per a l'estudi i la transformació d'ela vida quotidiana / Ekona Consultoria.

Amendment

16. Notes that VAT *is* a gender *neutral tax* which *treats all consumers equally*; *notes that Council Directive 2004/113/EC of 13 December 2004 prohibits direct and indirect discrimination between men and women in the access to and supply of* goods and services; *welcomes the proposal of 18 January 2018 for a Council Directive amending Directive 2006/112/EC as regards rates of value added tax, which would give* Member States *more flexibility* to provide VAT exemptions, reduced rates and zero-rates for *goods* and services;

¹⁶ La Fiscalidad en España desde una Perspectiva de Género (2016) - Institut per a l'estudi i la transformació d'ela vida quotidiana / Ekona Consultoria.

Or. en

Amendment 142

Angelika Mlinar

Motion for a resolution

Paragraph 16 a (new)

Motion for a resolution

Amendment

16a. *Notes that gender bias occurs also in personal tax systems that relate to work-related exemptions and reductions that benefit mostly professions that are likely to be eligible for men;*

Or. en

Amendment 143

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Paragraph 17

Motion for a resolution

Amendment

17. *Regrets that female hygienic products and care products and services for children or older people are still not considered as basic products in all Member States; calls on all Member States to eliminate the so-called ‘care and tampon tax’ by making use of the flexibility introduced in the VAT Directive and applying exemptions or 0 % VAT rates to these essential basic goods;*

deleted

Or. en

Amendment 144

Angelika Mlinar

Motion for a resolution

Paragraph 17

Motion for a resolution

Amendment

17. *Regrets that female hygienic products and care products and services for children or older people are still not considered as basic products in all Member States; calls on all Member*

17. *Supports the movements undertaken to promote widespread sanitary supply availability and encourages Member States to provide complementary feminine hygiene supplies*

States to *eliminate the so-called ‘care and tampon tax’ by making use of the flexibility introduced in the VAT Directive and applying exemptions or 0 % VAT rates to these essential basic goods;*

in certain (public) spaces such as (school) restrooms, as such measures would help achieve gender equality by removing a key obstacle to women’s work an daily habits;

Or. en

Amendment 145

Mary Honeyball, Biljana Borzan, Evelyn Regner, Pervenche Berès, Maria Gabriela Zoană

Motion for a resolution

Paragraph 17

Motion for a resolution

17. Regrets that *female hygienic products* and care products *and services for children or older people are still* not considered as basic products in all Member States; *calls on all Member States to eliminate the so-called ‘care and tampon tax’ by making use of the flexibility introduced in the VAT Directive and applying exemptions or 0 % VAT rates to these essential basic goods;*

Amendment

17. Regrets that *menstrual hygiene* and care products *are* not considered as basic products in all Member States; *considers that period poverty is an ongoing issue in the EU where it is estimated by Plan International UK that 1/10 girls cannot afford sanitary products and that in 2017 in the UK, 49% of girls missed at least one full day of school due to their period;*

Or. en

Amendment 146

Brian Hayes, Anna Záborská

Motion for a resolution

Subheading 6

Motion for a resolution

Impact of tax evasion and avoidance on gender equality

Amendment

deleted

Or. en

Amendment 147
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 18

Motion for a resolution

Amendment

18. Notes that tax evasion and tax avoidance are major contributors to gender inequality in the Union and globally as they limit the resources available to governments to increase equality at national and international level¹⁷ ;

deleted

¹⁷ UN 'Final study on illicit financial flows, human rights and the 2030 Agenda for Sustainable Development' of the Independent Expert on the effects of foreign debt and other related international financial obligations of states on the full enjoyment of all human rights, particularly economic, social and cultural rights, 2016.

Or. en

Amendment 148
Mary Honeyball, Evelyn Regner, Biljana Borzan, Pervenche Berès, Maria Gabriela Zoană

Motion for a resolution
Paragraph 18

Motion for a resolution

Amendment

18. Notes that tax evasion and tax avoidance are major contributors to gender inequality in the Union and globally as they limit the resources available to governments to increase equality at national and international level¹⁷ ;

18. Calls on all Member States to eliminate the so-called 'care and tampon tax' by making use of the flexibility introduced in the VAT Directive and applying exemptions or 0 % VAT rates to these essential basic goods; recognises that a reduction in price due to exemption of VAT on these products would have immeasurable benefit for young women;

recognises that this would be a further step towards making sanitary products free in schools, universities and homeless shelters, and for women from low-income backgrounds, with the aim of eradicating period poverty completely across the EU;

¹⁷ UN ‘Final study on illicit financial flows, human rights and the 2030 Agenda for Sustainable Development’ of the Independent Expert on the effects of foreign debt and other related international financial obligations of states on the full enjoyment of all human rights, particularly economic, social and cultural rights, 2016.

¹⁷ UN ‘Final study on illicit financial flows, human rights and the 2030 Agenda for Sustainable Development’ of the Independent Expert on the effects of foreign debt and other related international financial obligations of states on the full enjoyment of all human rights, particularly economic, social and cultural rights, 2016.

Or. en

Amendment 149
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Paragraph 19

Motion for a resolution

19. Recalls its recommendations of 13 December 2017 following the inquiry into money laundering, tax avoidance and tax evasion¹⁸, and those from previous special committees (TAX and TAX2) drawn up with a view to fighting tax evasion and avoidance in the EU; ***calls on the Member States to adopt public country-by-country reporting, an EU common consolidated corporate tax base (CCCTB) and a revised interest and royalties directive as soon as possible;***

¹⁸ Texts adopted, P8_TA(2017)0491.

Amendment

19. Recalls its recommendations of 13 December 2017 following the inquiry into money laundering, tax avoidance and tax evasion¹⁸, and those from previous special committees (TAX and TAX2) drawn up with a view to fighting tax evasion and avoidance in the EU;

¹⁸ Texts adopted, P8_TA(2017)0491.

Or. en

Amendment 150
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 19

Motion for a resolution

19. Recalls its recommendations of 13 December 2017 following the inquiry into money laundering, tax avoidance and tax evasion¹⁸, and those from previous special committees (TAX and TAX2) drawn up with a view to fighting tax evasion and avoidance in the EU; ***calls on the Member States to adopt public country-by-country reporting, an EU common consolidated corporate tax base (CCCTB) and a revised interest and royalties directive as soon as possible;***

¹⁸ Texts adopted, P8_TA(2017)0491.

Amendment

19. Recalls its recommendations of 13 December 2017 following the inquiry into money laundering, tax avoidance and tax evasion¹⁸, and those from previous special committees (TAX and TAX2) drawn up with a view to fighting tax evasion and avoidance in the EU;

¹⁸ Texts adopted, P8_TA(2017)0491.

Or. en

Amendment 151
Evelyn Regner

Motion for a resolution
Paragraph 19 a (new)

Motion for a resolution

19a. Calls for the need of an ambitious Directive on public country-by-country reporting in order to enhance tax transparency and public scrutiny of multinational enterprises (MNE's) as it would allow the wider public to have access to information about the profits made, subsidies received and the taxes they pay in the jurisdictions where they operate; urges the Council to reach a common agreement on the proposal to enter into negotiations with the other institutions in order to adopt a public

CBCR, one of the key measures to find greater transparency on tax information of companies for all citizens;

Or. en

Amendment 152

Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution
Paragraph 19 a (new)

Motion for a resolution

Amendment

19a. Recalls as well the European Parliament position^{1a} of PANA, TAX and TAX2 committees regarding the creation of a global body within the UN framework, well equipped and with sufficient additional resources to ensure that all countries can participate on an equal footing in the formulation and reform of global tax policies; Calls on such body to be provided with gender expertise and mandating it to review national, regional and global tax policy according to gender equality and human rights obligations;

^{1a} *Texts adopted, P8_TA(2017)0491*

Or. en

Amendment 153

Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 20

Motion for a resolution

Amendment

20. Calls on the Commission and the

20. Calls on the Commission and the

PE628.516v01-00

76/93

AM\1164593EN.docx

Member States to promote *gender-equal* taxation reforms in all international fora, including the OECD and the UN, and to *support the creation of a UN intergovernmental tax body with universal membership, equal voting rights and equal participation of women and men, which should be well-equipped to develop specific gender taxation expertise;*

Member States to promote *gender-neutral* taxation reforms in all international fora, including the OECD and the UN and to *encourage the UN Committee of Experts on International Tax (UNTC) to assess the impact of the gender pay gap and labour market inequalities on taxation policy;*

Or. en

Amendment 154

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Paragraph 21

Motion for a resolution

Amendment

21. Notes that double taxation treaties between Member States and developing countries do not usually promote source taxation, therefore benefiting multinational corporations at the expense of mobilisation of domestic resources by developing countries; notes that the lack of domestic resource mobilisation prevents fully financed public services such as healthcare or education in these countries, which disproportionately impacts women and girls; urges the Member States to mandate the Commission to review existing double taxation treaties so as to examine and address these problems, and to ensure that future double taxation treaties include gender equality provisions in addition to general anti-abuse provisions;

deleted

Or. en

Amendment 155

Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 21

Motion for a resolution

21. *Notes that double taxation treaties between Member States and developing countries do not usually promote source taxation, therefore benefiting multinational corporations at the expense of mobilisation of domestic resources by developing countries; notes that the lack of domestic resource mobilisation prevents fully financed public services such as healthcare or education in these countries, which disproportionately impacts women and girls; urges the Member States to mandate the Commission to review existing double taxation treaties so as to examine and address these problems, and to ensure that future double taxation treaties include gender equality provisions in addition to general anti-abuse provisions;*

Amendment

21. Urges the Member States to review double taxation treaties and to ensure that future double taxation treaties include *fairness and* equality provisions in addition to general anti-abuse provisions;

Or. en

Amendment 156
Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution
Paragraph 21 a (new)

Motion for a resolution

21a. Calls on the Commission and Member States to perform spill-over analysis of their taxation policies to assess the impact of their tax policies on other countries, including the gender bias they could impose, especially on developing countries and on their ability to raise domestic revenues to finance women's rights;

Amendment

Amendment 157

Brian Hayes

Motion for a resolution

Paragraph 22

Motion for a resolution

22. *Calls on the TAX3 special committee to include a gender perspective in the formulation of its recommendations;*

Amendment

22. *Welcomes the progress made by the effective implementation of gender mainstreaming in the European Parliament's activities; invites all European Parliament Committees to include a gender perspective in their work;*

Or. en

Amendment 158

Evelyn Regner

Motion for a resolution

Paragraph 22 a (new)

Motion for a resolution

22a. *Regrets that tax policy issues at Council level are often blocked by individual Member States, in order to protect tax havens; calls therefore for the abolishment of the principle of unanimity of the Member States in tax matters in order to make progress in the fight for tax justice and reduce the burden on EU citizens;*

Amendment

Or. en

Amendment 159

Brian Hayes, Anna Záborská

Motion for a resolution
Subheading 7

Motion for a resolution

Amendment

Gender mainstreaming in tax policies *deleted*

Or. en

Amendment 160
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Subheading 7

Motion for a resolution

Amendment

Gender mainstreaming in tax policies *deleted*

Or. en

Amendment 161
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Paragraph 23

Motion for a resolution

Amendment

23. *Calls on the Commission and the Member States to carry out gender impact assessments of fiscal policies before and after implementation;* *deleted*

Or. en

Amendment 162
Pervenche Berès, Mary Honeyball

Motion for a resolution
Paragraph 23

Motion for a resolution

23. Calls on the Commission and the Member States to carry out gender impact assessments of fiscal policies before and after implementation;

Amendment

23. Calls on the Commission and the Member States to carry out gender impact assessments of fiscal policies before and after implementation, ***focusing on multiplier effect and implicit bias***;

Or. en

Amendment 163

Angelika Mlinar

Motion for a resolution

Paragraph 23

Motion for a resolution

23. Calls on the Commission and the Member States to carry out ***gender*** impact assessments of fiscal policies before and after implementation;

Amendment

23. Calls on the Commission and the Member States to carry out impact assessments of fiscal policies ***from an gender equality perspective*** before and after implementation;

Or. en

Amendment 164

Brian Hayes, Anna Záborská

Motion for a resolution

Paragraph 23

Motion for a resolution

23. Calls on the Commission and the Member States to ***carry out gender impact assessments of*** fiscal policies ***before and after implementation***;

Amendment

23. Calls on the Commission and the Member States to ***continuously ensure that direct or indirect discrimination does not feature in any*** fiscal policies ***in the EU***;

Or. en

Amendment 165
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 23 a (new)

Motion for a resolution

Amendment

23a. Calls on Member States to share best practices on the design of their labour markets and taxation systems to help reduce gender pay and pensions gaps which may therefore promote more fairness and equality in tax treatment between men and women;

Or. en

Amendment 166
Matt Carthy

Motion for a resolution
Paragraph 23 a (new)

Motion for a resolution

Amendment

23a. Reminds the Commission that since the Lisbon Treaty incorporated the Charter of Fundamental Rights of the EU into primary law, it has a legally binding obligation to promote gender equality in its policies and actions;

Or. en

Amendment 167
Matt Carthy

Motion for a resolution
Paragraph 23 b (new)

Motion for a resolution

Amendment

23b. Acknowledges the importance of women's rights organisations and the

community sector playing a leading role in the development of public policy, including in relation to the impact of taxation policy on gender equality; recognises the financial challenges facing women's and community organisations in many Member States as a result of a decade of austerity policies; calls on Member States that have cut spending in the past decade to restore the level of funding to the women's community sector to its pre-2008 level;

Or. en

Amendment 168
Matt Carthy

Motion for a resolution
Paragraph 23 c (new)

Motion for a resolution

Amendment

23c. Recognises that many advocacy and civil society groups feel marginalised from discussions about taxation policy due to a lack of expertise, and that industry and financial groups are thus over-represented in budgeting consultative processes in many Member States; calls for Member States to address this issue by providing education on budget processes in addition to opportunities for genuine consultation with civil society;

Or. en

Amendment 169
Mylène Troszczyński

Motion for a resolution
Paragraph 24

Motion for a resolution

Amendment

24. Calls on the Commission to mainstream gender aspects in the assessments of fundamental tax policy design conducted within the European Semester; underlines that reviews of Member States' tax systems within the European Semester, as well as country-specific recommendations, require thorough analyses with regard to effects on socioeconomic gender gaps, the prohibition of discrimination and the promotion of substantive gender equality and should also address the need for adequate institutional measures at Member State level;

deleted

Or. fr

Amendment 170

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Paragraph 24

Motion for a resolution

Amendment

24. Calls on the Commission to mainstream gender aspects in the assessments of fundamental tax policy design conducted within the European Semester; underlines that reviews of Member States' tax systems within the European Semester, as well as country-specific recommendations, require thorough analyses with regard to effects on socioeconomic gender gaps, the prohibition of discrimination and the promotion of substantive gender equality and should also address the need for adequate institutional measures at Member State level;

24. Underlines that the prohibition of discrimination and the promotion of substantive gender equality *need* adequate institutional measures at Member State level;

Or. en

Amendment 171

Brian Hayes, Anna Záborská

Motion for a resolution

Paragraph 24

Motion for a resolution

24. Calls on the Commission to **mainstream gender aspects in the assessments of fundamental tax policy design conducted within the European Semester; underlines that reviews of Member States' tax systems within the European Semester, as well as country-specific recommendations, require thorough analyses with regard to effects on socioeconomic gender gaps, the prohibition of discrimination and the promotion of substantive gender equality and should also address the need for adequate institutional measures at Member State level;**

Amendment

24. **Recalls that the objectives of the European Semester are the promotion of growth and employment in line with the Europe 2020 strategy, the promotion of sustainable public finances and the prevention of excessive macroeconomic imbalances;** calls on the Commission to **regularly assess and analyse whether the attainment of these objectives are consistent with the principles of equality between men and women and non-discrimination;**

Or. en

Amendment 172

Matt Carthy

Motion for a resolution

Paragraph 24

Motion for a resolution

24. Calls on the Commission to **mainstream** gender aspects in the assessments of fundamental tax policy design conducted within the European Semester; underlines that reviews of Member States' tax systems within the European Semester, as well as country-specific recommendations, require thorough analyses with regard to effects on socioeconomic gender gaps, the prohibition of discrimination and the promotion of

Amendment

24. Calls on the Commission to **meet its legal obligation to promote gender equality by mainstreaming** gender aspects in the assessments of fundamental tax policy design conducted within the European Semester; underlines that reviews of Member States' tax systems within the European Semester, as well as country-specific recommendations, require thorough analyses with regard to effects on socioeconomic gender gaps, the prohibition

substantive gender equality and should also address the need for adequate institutional measures at Member State level;

of discrimination and the promotion of substantive gender equality and should also address the need for adequate institutional measures at Member State level;

Or. en

Amendment 173
Brian Hayes, Anna Záborská

Motion for a resolution
Paragraph 24 a (new)

Motion for a resolution

Amendment

24a. Calls on the Commission to use the priorities of the Europe 2020 Strategy to tackle structural weaknesses in Europe's economy, address the gender pay and pensions gap, improve the EU's competitiveness and productivity and underpin a sustainable social market economy which benefits all women and men;

Or. en

Amendment 174
Angelika Mlinar

Motion for a resolution
Paragraph 24 a (new)

Motion for a resolution

Amendment

24a. Recommends to place comprehensive gender analysis at the heart of all existing and future levels of research and policies on tax justice with a view to achieving greater tax transparency and accountability;

Or. en

Amendment 175
Mylène Troszczynski

Motion for a resolution
Paragraph 25

Motion for a resolution

Amendment

25. Calls on the Commission and the Member States to implement gender-responsive approaches to budgeting in a way that explicitly tracks what proportion of public funds are targeted at women and that ensures that all policies for mobilising resources and allocating expenditure promote gender equality; *deleted*

Or. fr

Amendment 176
Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution
Paragraph 25

Motion for a resolution

Amendment

25. Calls on the Commission and the Member States to implement gender-responsive approaches to budgeting in a way that explicitly tracks what proportion of public funds are targeted at women and that ensures that all policies for mobilising resources and allocating expenditure promote gender equality; *deleted*

Or. en

Amendment 177
Pervenche Berès

Motion for a resolution
Paragraph 25

Motion for a resolution

25. Calls on the Commission and the Member States to implement gender-responsive approaches to budgeting in a way that explicitly tracks what proportion of public funds are targeted at women and that ensures that all policies for mobilising resources and allocating expenditure promote gender equality;

Amendment

25. ***Notes that gender equality is not only a fundamental human right but that achieving it would contribute to a more inclusive and sustainable growth; emphasizes that gender budget analysis would allow for improved information on the distributional impact of public investment on men and women;*** calls on the Commission and the Member States to implement gender-responsive approaches to budgeting in a way that explicitly tracks what proportion of public funds are targeted at women and that ensures that all policies for mobilising resources and allocating expenditure promote gender equality;

Or. en

Amendment 178

Gabriel Mato

Motion for a resolution

Paragraph 25

Motion for a resolution

25. Calls on the Commission and the Member States to ***implement gender-responsive approaches to budgeting in a way that explicitly tracks what proportion of public funds are targeted at women and that ensures that all*** policies for mobilising resources and allocating expenditure ***promote*** gender equality;

Amendment

25. Calls on the Commission and the Member States to ***focus as far as possible the*** policies for mobilising resources and allocating expenditure ***on promoting*** gender equality;

Or. es

Amendment 179

Brian Hayes, Anna Záborská

Motion for a resolution

Paragraph 25

Motion for a resolution

25. Calls on the Commission and the Member States to implement ***gender-responsive approaches to budgeting in a way that explicitly tracks what proportion of public funds are targeted at women and that ensures that all policies for mobilising resources and allocating expenditure promote gender equality***;

Amendment

25. Calls on the Commission and the Member States to implement budgeting in ***line with the principles of non-discrimination and equality between women and men***;

Or. en

Amendment 180

Matt Carthy

Motion for a resolution

Paragraph 25

Motion for a resolution

25. Calls on the Commission and the Member States to implement gender-responsive approaches to budgeting in a way that explicitly tracks what proportion of public funds are targeted at women and that ensures that all policies for mobilising resources and allocating expenditure promote gender equality;

Amendment

25. Calls on the Commission and the Member States to implement gender-responsive approaches to budgeting in a way that explicitly tracks what proportion of public funds are targeted at women and that ensures that all policies for mobilising resources and allocating expenditure promote gender equality; ***calls on the Member States to implement equality budgeting on a statutory basis***;

Or. en

Amendment 181

Ernest Urtasun, Molly Scott Cato

on behalf of the Verts/ALE Group

Marisa Matias

Motion for a resolution

Paragraph 25 a (new)

Motion for a resolution

Amendment

25a. Calls on the Commission to promote best practices on taxation policies that take gender impact into account and promote gender equality, particularly in terms of taxation of household income and VAT; Calls on the Commission to include a gender analysis in its annual Taxation Trends in the European Union report;

Or. en

Amendment 182

Stanisław Ożóg, Arne Gericke, Zbigniew Kuźmiuk

Motion for a resolution

Paragraph 26

Motion for a resolution

Amendment

26. Regrets that gender equality has not been recognised as a horizontal priority in the multiannual financial framework for the years 2021 to 2027 and urges the EU to immediately integrate gender budgeting with regard to revenues and expenditures in the budgetary process, in line with the EU's gender mainstreaming obligation; **deleted**

Or. en

Amendment 183

Mylène Troszczynski

Motion for a resolution

Paragraph 26

Motion for a resolution

Amendment

26. Regrets that gender equality has not been recognised as a horizontal priority in

26. Regrets that gender equality has not been recognised as a horizontal priority in

the multiannual financial framework for the years 2021 to 2027 **and urges the EU to immediately integrate gender budgeting with regard to revenues and expenditures in the budgetary process, in line with the EU's gender mainstreaming obligation;**

the multiannual financial framework for the years 2021 to 2027;

Or. fr

Amendment 184

Matt Carthy

Motion for a resolution

Paragraph 26

Motion for a resolution

26. Regrets that gender equality has not been recognised as a horizontal priority in the multiannual financial framework for the years 2021 to 2027 and urges the EU to immediately integrate gender budgeting with regard to revenues and expenditures in the budgetary process, in line with the EU's gender mainstreaming obligation;

Amendment

26. Regrets that gender equality has not been recognised as a horizontal priority in the multiannual financial framework for the years 2021 to 2027 and **believes this contravenes the principle of gender mainstreaming in the Treaty on the Functioning of the EU (article 8);** urges the EU *institutions* to immediately integrate gender budgeting with regard to revenues and expenditures in the budgetary process, in line with the EU's gender mainstreaming obligation;

Or. en

Amendment 185

Brian Hayes, Anna Záborská

Motion for a resolution

Paragraph 26

Motion for a resolution

26. **Regrets that gender equality has not been recognised** as a horizontal priority in the multiannual financial framework for the years 2021 to 2027 and **urges the EU to immediately integrate gender budgeting with regard to revenues**

Amendment

26. **Asks that consideration be given to the proposal to recognise the principle of equality between men and women** as a horizontal priority in the multiannual financial framework for the years 2021 to 2027 and **to be integrated into the**

and expenditures in the budgetary process, in line with the EU's *gender mainstreaming obligation*;

budgetary process, *where possible*, in line with the EU's *objectives*;

Or. en

Amendment 186

Matt Carthy

Motion for a resolution

Paragraph 26 a (new)

Motion for a resolution

Amendment

26a. *Calls on Member States to uphold their legal obligation under the Charter of Fundamental Rights in the EU to promote gender equality when implementing EU law and when implementing national policies that are governed by EU law;*

Or. en

Amendment 187

Pervenche Berès, Mary Honeyball

Motion for a resolution

Paragraph 27

Motion for a resolution

Amendment

27. Underlines that further research and better collection of gender-disaggregated data are required as regards gender-differentiated distributional and allocative effects of the taxation system;

27. Underlines that further research and better collection of gender-disaggregated data are required as regards gender-differentiated distributional and allocative effects of the taxation system; *in particular, calls on the Member States to collect tax data on an individual basis and not only on a household basis, and to close the gender data gaps on consumption patterns and the use of reduced rates, on the distribution of entrepreneurial income and related tax payments and on the distribution of net wealth, capital incomes and related tax*

payments;

Or. en

Amendment 188
Ernest Urtasun, Molly Scott Cato
on behalf of the Verts/ALE Group
Marisa Matias

Motion for a resolution
Paragraph 27 a (new)

Motion for a resolution

Amendment

27a. Regrets that majority of Member States fail to collect or evaluate individualised income tax data and many Member States still collect the data on a households level only through joint tax provisions;

Or. en

Amendment 189
Angelika Mlinar

Motion for a resolution
Paragraph 27 a (new)

Motion for a resolution

Amendment

27a. Encourages Member States to design an adequate tax-benefit incentive structure across policy measures that encourages migrant women to (re)engage in training or take unemployment;

Or. en