



2015/2010(INL)

13.10.2015

AMENDMENTS

220 - 433

Draft report

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

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

Amendment 220

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 1 – title

Motion for a resolution

Recommendation A1. Country-by-country reporting for all sectors by multinational companies

Amendment

Recommendation A1. **Mandatory, public** country-by-country reporting for all sectors by multinational companies

Or. en

Amendment 221

Fabio De Masi

Motion for a resolution

Annex – title 1 – subtitle 1 – introductory part

Motion for a resolution

The European Parliament calls once again on the European Commission to bring forward a legislative proposal by June 2016 to introduce country-by-country reporting (CBC-R) for multinational companies in all sectors.

Amendment

The European Parliament calls once again on the European Commission to bring forward a legislative proposal by June 2016 to introduce **comprehensive and public** country-by-country reporting (CBC-R) for **all** multinational companies in all sectors.

Or. en

Amendment 222

Matt Carthy

Motion for a resolution

Annex – title 1 – subtitle 1 – introductory part

Motion for a resolution

The European Parliament calls once again on the European Commission to bring forward a legislative proposal by June

Amendment

The European Parliament calls once again on the European Commission to bring forward a legislative proposal by June

2016 to introduce country-by-country reporting (CBC-R) for multinational companies in all sectors.

2016 to introduce ***comprehensive and public*** country-by-country reporting (CBC-R) for ***all*** multinational companies in all sectors.

Or. en

Amendment 223

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 1 – introductory part

Motion for a resolution

The European Parliament calls once again on the European Commission to ***bring forward a legislative proposal by June 2016*** to introduce country-by-country reporting (CBC-R) for multinational companies in all sectors.

Amendment

The European Parliament calls once again on the European Commission to ***take all the necessary steps in order*** to introduce country-by-country reporting (CBC-R) for multinational companies in all sectors.

Or. en

Amendment 224

Molly Scott Cato, Philippe Lamberts

on behalf of the Verts/ALE Group

Motion for a resolution

Annex – title 1 – subtitle 1 – introductory part

Motion for a resolution

The European Parliament calls once again on the European Commission to bring forward a legislative proposal by ***June 2016*** to introduce country-by-country reporting (CBC-R) for multinational companies in all sectors.

Amendment

The European Parliament calls once again on the European Commission to bring forward a legislative proposal by the ***first quarter of 2016*** to introduce public country-by-country reporting (CBC-R) for multinational companies in all sectors.

Or. en

Amendment 225
Tom Vandenkendelaere

Motion for a resolution
Annex – title 1 – subtitle 1 – introductory part

Motion for a resolution

The European Parliament calls once again on the European Commission to bring forward a legislative proposal by June 2016 to introduce country-by-country reporting (CBC-R) for multinational companies in all sectors.

Amendment

The European Parliament calls once again on the European Commission to bring forward a legislative proposal by June 2016 to introduce country-by-country reporting (CBC-R) for multinational companies, ***with the exception of SMEs***, in all sectors.

Or. en

Amendment 226
Marco Zanni, Marco Valli

Motion for a resolution
Annex – title 1 – subtitle 1 – introductory part

Motion for a resolution

The European Parliament calls once again on the European Commission to bring forward a legislative proposal by June 2016 to introduce country-by-country reporting (CBC-R) for multinational companies in all sectors.

Amendment

*The European Parliament calls once again on the European Commission to bring forward a legislative proposal by June 2016 to introduce **public, transparent and easily accessible** country-by-country reporting (CBC-R) for multinational companies in all sectors.*

Or. it

Amendment 227
Fabio De Masi

Motion for a resolution
Annex – title 1 – subtitle 1 – indent 1

Motion for a resolution

This proposal should be developed on the

Amendment

This proposal should be developed on the

basis of the requirements put forward by the OECD in its CBC-R data template published in September 2014 (Action 13 of the OECD/G20 BEPS project).

basis of the requirements put forward by the OECD in its CBC-R data template published in September 2014 (Action 13 of the OECD/G20 BEPS project) *utilising the information requirements set out in the template but going beyond OECD recommendations as regards scope and publication in line with the general aim set out above.*

Or. en

Amendment 228

Matt Carthy

Motion for a resolution

Annex – title 1 – subtitle 1 – indent 1

Motion for a resolution

This proposal should be developed on the basis of the requirements put forward by the OECD in its CBC-R data template published in September 2014 (Action 13 of the OECD/G20 BEPS project).

Amendment

This proposal should be developed on the basis of the requirements put forward by the OECD in its CBC-R data template published in September 2014 (Action 13 of the OECD/G20 BEPS project), *utilising the information requirements set out in the template but with a particular focus and strengthening of the provisions on targeted transparency and exchange of information.*

Or. en

Amendment 229

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

Motion for a resolution

Annex – title 1 – subtitle 1 – indent 1

Motion for a resolution

This proposal should *be developed on the basis* of the requirements put forward by the OECD in its CBC-R data template

Amendment

This proposal should *take into account* the requirements put forward by the OECD in its CBC-R data template published in

published in September 2014 (Action 13 of the OECD/G20 BEPS project).

September 2014 (Action 13 of the OECD/G20 BEPS project), *while also envisaging public CBC-R applying to all 'large' undertakings in in all sectors in accordance with the Union's definition included in the Directive 2013/34/EU of the European Parliament and of the Council^{1a} and Directive 2013/50/EU of the European Parliament and of the Council^{1b}, including detailed disclosure requirements such as (turnover, staffing levels, investment, profits, taxes paid, taxes deferred) to be part of companies' annual financial statement and allow the public to have access to this information, for instance by creating a central Union register.*

^{1a} *Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).*

^{1b} *Directive 2013/50/EU of the European Parliament and of the Council of 22 October 2013 amending Directive 2004/109/EC of the European Parliament and of the Council on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market, Directive 2003/71/EC of the European Parliament and of the Council on the prospectus to be published when securities are offered to the public or admitted to trading and Commission Directive 2007/14/EC laying down detailed rules for the implementation of certain provisions of Directive 2004/109/EC (OJ L 294, 6.11.2013, p. 13).*

Or. en

Amendment 230

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 1 – indent 1

Motion for a resolution

This *proposal* should be developed on the basis of the requirements put forward by the OECD in its CBC-R data template published in September 2014 (Action 13 of the OECD/G20 BEPS project).

Amendment

This *measure* should be developed on the basis of the requirements put forward by the OECD in its CBC-R data template published in September 2014 (Action 13 of the OECD/G20 BEPS project).

Or. en

Amendment 231

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 1 – indent 2 – introductory part

Motion for a resolution

When developing *the proposal*, the Commission should also consider:

Amendment

When developing *this measure*, the Commission should also consider:

Or. en

Amendment 232

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 1 – indent 2 – point 1

Motion for a resolution

the results of the Commission's consultation into CBC-R, conducted between 17 June and 9 September 2015,

Amendment

the results of the Commission's consultation into CBC-R, conducted between 17 June and 9 September 2015,

which examined different options for the possible implementation of CBC-R in the Union;

which examined different options for the possible implementation of CBC-R in the Union *and its outcome, which showed a significant majority of public replies in favour of public CBC-R with larger scope than the one foreseen by the OECD;*

Or. en

Amendment 233

Bernd Lucke

Motion for a resolution

Annex – title 1 – Subtitle 1 – indent 2 – point 1

Motion for a resolution

the results of the Commission's consultation into CBC-R, conducted between 17 June and 9 September 2015, which examined different options for the possible implementation of CBC-R in the Union;

Amendment

the results of the Commission's consultation into CBC-R, conducted between 17 June and 9 September 2015, which examined different options for the possible implementation of CBC-R in the Union; *the results of the consultation should be considered particularly in relation to the protection of sensitive corporate data and company secrets;*

Or. de

Amendment 234

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 1 – indent 2 – point 2

Motion for a resolution

o the proposals for full public CBC-R outlined in the revised Shareholder Rights Directive as voted for by the European Parliament on 8 July 2015¹.

Amendment

o the proposals for full public CBC-R outlined in the revised Shareholder Rights Directive as voted for by the European Parliament on 8 July 2015¹ *and the ongoing trilogues on this Directive.*

¹ Texts adopted of 8.7.2015,
P8_TA(2015)0257.

¹ Texts adopted of 8.7.2015,
P8_TA(2015)0257.

Or. en

Amendment 235

Markus Ferber, Werner Langen

Motion for a resolution

Annex – title 1 – subtitle 1 – indent 2 - point 2 a (new)

Motion for a resolution

Amendment

Tougher country-specific tax information reporting requirements at both European and international level must be accompanied by an effective and binding dispute-settlement procedure.

Or. de

Amendment 236

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

Motion for a resolution

Annex – title 1 – subtitle 1 – indent 2 a (new)

Motion for a resolution

Amendment

The Commission should ensure in its future country-by-country proposal that accounting firms have to confirm in the Group Audit Report that the figures in respect of taxes, turnovers, number of employees and profit made are also in line with the ‘true and fair view’ particularly allocated/shown per country;

Or. en

Amendment 237

Markus Ferber, Werner Langen

Motion for a resolution
Annex – title 1 – subtitle 2

Motion for a resolution

Amendment

Recommendation A2. A new ‘Fair Tax Payer’ label for companies who engage in good tax practices

deleted

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a voluntary European ‘Fair Tax Payer’ label, as a ‘soft measure’ promoting a standard for companies wishing to indicate they are fully tax compliant.

• The proposal should include a European framework of eligibility criteria, under which the label could be awarded by national bodies.

• This framework of eligibility criteria should make clear that the ‘Fair Tax Payer’ label is only awarded to those companies that have gone above and beyond the letter of what is required of them under Union and national law.

Or. de

Amendment 238
Bernd Lucke

Motion for a resolution
Annex – title 1 – subtitle 2

Motion for a resolution

Amendment

Recommendation A2. A new ‘Fair Tax Payer’ label for companies who engage in good tax practices

deleted

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a voluntary European ‘Fair Tax Payer’ label, as a ‘soft measure’ promoting a

standard for companies wishing to indicate they are fully tax compliant.

- *The proposal should include a European framework of eligibility criteria, under which the label could be awarded by national bodies.*

- *This framework of eligibility criteria should make clear that the ‘Fair Tax Payer’ label is only awarded to those companies that have gone above and beyond the letter of what is required of them under Union and national law.*

Or. de

Amendment 239

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 1 – subtitle 2 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a *voluntary* European ‘Fair Tax Payer’ label, as a ‘*soft* measure’ promoting a standard for companies wishing to indicate they are fully tax compliant.

Amendment

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a European ‘Fair Tax Payer’ label, as a measure promoting a standard for companies wishing to indicate they are fully tax compliant.

Or. it

Amendment 240

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 2 – indent 2 a (new)

Motion for a resolution

Amendment

Companies should be motivated by this ‘Fair Tax Payer’ label to make paying a

fair share of taxes an essential part of their corporate social responsibility policy, and report on their stance on taxation matters in their annual report.

Or. en

Amendment 241
Cora van Nieuwenhuizen

Motion for a resolution
Annex – title 1 – subtitle 3

Motion for a resolution

Amendment

Recommendation A3. Mandatory notification of new tax measures

deleted

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a new mechanism whereby Member States are compelled to inform other Member States (initially via the Code of Conduct Group) if they intend to introduce a new allowance, relief, exception, incentive or similar measure that could have a material impact on the effective tax rate in the Member State or on the tax base of another Member State.

• These notifications by Member States shall contain spillover analyses of the material impact of the new tax measures on other Member States and developing countries, to support the action of the Code of Conduct Group in identifying harmful tax practices.

• These new tax measures should also be assessed by the European Commission, included in the European Semester process, and recommendations should be made for follow-up.

Or. en

Amendment 242
Fabio De Masi

Motion for a resolution
Annex – title 1 – subtitle 3 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a new mechanism whereby Member States are compelled to inform other Member States **(initially via the Code of Conduct Group)** if they intend to introduce a new allowance, relief, exception, incentive or similar measure that could have a material impact on the effective tax rate in the Member State or on the tax base of another Member State.

Amendment

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a new mechanism whereby Member States are compelled to inform other Member States **and the public** if they intend to introduce a new allowance, relief, exception, incentive or similar measure that could have a material impact on the effective tax rate in the Member State or on the tax base of another Member State.

Or. en

Amendment 243
Matt Carthy

Motion for a resolution
Annex – title 1 – subtitle 3 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a new mechanism whereby Member States are compelled to inform other Member States **(initially via the Code of Conduct Group)** if they intend to introduce a new allowance, relief, exception, incentive or similar measure that could have a material impact on the effective tax rate in the Member State or on the tax base of another Member State.

Amendment

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a new mechanism whereby Member States are compelled to inform other Member States **and the public** if they intend to introduce a new allowance, relief, exception, incentive or similar measure that could have a material impact on the effective tax rate in the Member State or on the tax base of another Member State.

Or. en

Amendment 244

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

Motion for a resolution

Annex – title 1 – subtitle 3 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a new mechanism whereby Member States are compelled to inform other Member States **(initially via the Code of Conduct Group)** if they intend to introduce a new allowance, relief, exception, incentive or similar measure that could have a material impact on the effective tax rate in the Member State or on the tax base of another Member State.

Amendment

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a new mechanism whereby Member States are compelled to inform other Member States if they intend to introduce a new allowance, relief, exception, incentive or similar measure that could have a material impact on the effective tax rate in the Member State or on the tax base of another Member State **and to reform the Code of Conduct Group;**

Or. en

Amendment 245

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 1 – subtitle 3 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a new mechanism whereby Member States are compelled to inform other Member States **(initially via the Code of Conduct Group)** if they intend to introduce a new allowance, relief, exception, incentive or similar measure that could have a material impact on the effective tax rate in the Member State or on the tax base of another Member State.

Amendment

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a new mechanism whereby Member States are compelled to inform other Member States **without delay** if they intend to introduce a new allowance, relief, exception, incentive or similar measure that could have a material impact on the effective tax rate in the Member State or on the tax base of another Member State.

Or. it

Amendment 246

Bernd Lucke

Motion for a resolution

Annex – title 1 – subtitle 3 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a new mechanism whereby Member States are compelled to inform other Member States **(initially via the Code of Conduct Group)** if they intend to introduce a new allowance, relief, exception, incentive or similar measure that could have a material impact on the effective tax rate in the Member State or on the tax base of another Member State.

Amendment

The European Parliament calls on the European Commission to bring forward a proposal as soon as possible on a new mechanism whereby Member States are compelled to inform other Member States **and the Commission's Directorate-General for Competition** if they intend to introduce a new allowance, relief, exception, incentive or similar measure that could have a material impact on the effective tax rate in the Member State or on the tax base of another Member State.

Or. de

Amendment 247

Fabio De Masi

Motion for a resolution

Annex – title 1 – subtitle 3 – indent 1

Motion for a resolution

These notifications by Member States shall contain spillover analyses of the material impact of the new tax measures on other Member States and developing countries, to support the action of the Code of Conduct Group in identifying harmful tax practices.

Amendment

These notifications by Member States shall contain spillover analyses, **which will be published along with the notification**, of the material impact of the new tax measures on other Member States and developing countries, to support the action of the Code of Conduct Group in identifying harmful tax practices.

Or. en

Amendment 248

Matt Carthy

Motion for a resolution

Annex – title 1 – subtitle 3 – indent 1

Motion for a resolution

These notifications by Member States shall contain spillover analyses of the material impact of the new tax measures on other Member States and developing countries, to support the action of the Code of Conduct Group in identifying harmful tax practices.

Amendment

These notifications by Member States shall contain spillover analyses, ***which will be published along with the notification***, of the material impact of the new tax measures on other Member States and developing countries, to support the action of the Code of Conduct Group in identifying harmful tax practices.

Or. en

Amendment 249

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 1 – subtitle 3 – indent 1

Motion for a resolution

These notifications by Member States shall contain spillover analyses of the material impact of the new tax measures on other Member States and developing countries, ***to support the action of the Code of Conduct Group in identifying harmful tax practices.***

Amendment

These notifications by Member States shall contain spillover analyses of the material impact of the new tax measures on other Member States and developing countries.

Or. it

Amendment 250

Bernd Lucke

Motion for a resolution

Annex – title 1 – subtitle 3 – indent 1

Motion for a resolution

These notifications by Member States shall contain spillover ***analyses*** of the material impact of the new tax measures on other Member States and developing countries, ***to support the action of the Code of Conduct Group in identifying harmful tax practices.***

Amendment

These notifications by Member States shall contain spillover ***assessments*** of the material impact of the new tax measures on other Member States and developing countries.

Or. de

Amendment 251

Bernd Lucke

Motion for a resolution

Annex – title 1 – subtitle 3 – indent 2

Motion for a resolution

These new tax measures should also be assessed by the European Commission, included in the European Semester process, and recommendations should be made for follow-up.

Amendment

deleted

Or. de

Amendment 252

Matt Carthy

Motion for a resolution

Annex – title 1 – subtitle 3 – indent 2

Motion for a resolution

These new tax measures should also be assessed by the European Commission, included in the European Semester process, and recommendations should be made for follow-up.

Amendment

deleted

Or. en

Amendment 253
Tom Vandenkendelaere

Motion for a resolution
Annex – title 1 – subtitle 3 – indent 2

Motion for a resolution

These new tax measures should also be assessed by the European Commission, ***included in the European Semester process***, and recommendations should be made for follow-up.

Amendment

These new tax measures should also be assessed by the European Commission and recommendations should be made for follow-up.

Or. en

Amendment 254
Marco Zanni, Marco Valli

Motion for a resolution
Annex – title 1 – subtitle 3 – indent 2

Motion for a resolution

These new tax measures should also be assessed by the European Commission, ***included in the European Semester process***, and recommendations should be made for follow-up.

Amendment

These new tax measures should also be assessed by the European Commission and recommendations should be made for follow-up.

Or. it

Amendment 255
Elisa Ferreira
on behalf of the S&D Group

Motion for a resolution
Annex – title 1 – subtitle 3 – indent 2 a (new)

Motion for a resolution

Amendment

In addition, the Commission should oblige Member States to publish

information on all tax breaks and subsidies which they provide for corporations.

Or. en

Amendment 256

Molly Scott Cato, Philippe Lamberts

on behalf of the Verts/ALE Group

Motion for a resolution

Annex – title 1 – subtitle 3 – indent 2 a (new)

Motion for a resolution

Amendment

An infringement procedure of the rule of the internal market should be envisaged with respect to Member States which fail to comply with such reporting requirements.

Or. en

Amendment 257

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 3 – indent 2 b (new)

Motion for a resolution

Amendment

The Commission should also consider obliging tax advisory firms to notify national tax authorities whenever they develop and begin promoting a new ‘tax optimisation’ scheme intended to help companies reduce their overall tax liabilities.

Or. en

Amendment 258

Molly Scott Cato, Philippe Lamberts

on behalf of the Verts/ALE Group

Motion for a resolution

Annex – title 1 – subtitle 3 – indent 3 a (new)

Motion for a resolution

Amendment

The European Parliament should receive regular update about the notifications and the assessment conducted by the European Commission.

Or. en

Amendment 259

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 3 a (new)

Motion for a resolution

Amendment

Recommendation 3a. Withdrawal of the proposal regarding Single-Member private limited liability companies (SUP)

The European Parliament calls on the European Commission to withdraw its proposal for a Directive on Single-Member private limited liability companies (SUP) from 9 April 2015.

• The decision to withdraw the proposal should be taken due to the significant risks of multinational companies setting up SUPs for tax avoidance purposes.

• The Commission should review the 14th Company Law Directive on the cross-border transfer of company seats, as previously called for by the European Parliament in 2012 in its own initiative report (2001/2016(INI)).

Or. en

Amendment 260
Markus Ferber, Werner Langen

Motion for a resolution
Annex – title 1 – subtitle 4

Motion for a resolution

Amendment

Recommendation A4. Automatic exchange of information on tax rulings to be extended to all tax rulings and to a certain extent made public

deleted

The European Parliament calls on the European Commission to complement its proposal from March 2015 amending the Directive 2011/16/EU , which includes proposals for the automatic exchange of information (AEOI) on tax rulings, by:

- Extending the scope of the automatic exchange of information beyond cross-border tax rulings to include all tax rulings in the corporate tax area.***
- Significantly increasing the transparency of tax rulings at the EU level, with due consideration given to business confidentiality and trade secrets and taking into account the current best practices applicable in some Member States via one of the following methods:***
 - requiring Member States or the Commission to produce an annual list, published in a fully public directory accessible to all, of companies with which they have concluded tax rulings, one year at the most after the tax ruling is signed by tax authorities ;***
 - requiring Member States or the Commission to publish a summary of the main important (anonymised) tax rulings that have been agreed in the previous year.***
 - Assuming full responsibility as proposed in the tax transparency package presented by the Commission on 18 March 2015, which includes the Commission ensuring that it plays a full and meaningful role in***

the mandatory exchange of information on tax rulings and the creation of a secure central directory accessible by the Member States and the Commission concerning all tax rulings agreed in the Union.

Or. de

Amendment 261

Bernd Lucke

Motion for a resolution

Annex – title 1 – subtitle 4

Motion for a resolution

Amendment

Recommendation A4. Automatic exchange of information on tax rulings to be extended to all tax rulings and to a certain extent made public

deleted

The European Parliament calls on the European Commission to complement its proposal from March 2015 amending the Directive 2011/16/EU , which includes proposals for the automatic exchange of information (AEOI) on tax rulings, by:

- Extending the scope of the automatic exchange of information beyond cross-border tax rulings to include all tax rulings in the corporate tax area.*
- Significantly increasing the transparency of tax rulings at the EU level, with due consideration given to business confidentiality and trade secrets and taking into account the current best practices applicable in some Member States via one of the following methods:*
 - requiring Member States or the Commission to produce an annual list, published in a fully public directory accessible to all, of companies with which they have concluded tax rulings, one year at the most after the tax ruling is signed by tax authorities ;*

• *requiring Member States or the Commission to publish a summary of the main important (anonymised) tax rulings that have been agreed in the previous year.*

• *Assuming full responsibility as proposed in the tax transparency package presented by the Commission on 18 March 2015, which includes the Commission ensuring that it plays a full and meaningful role in the mandatory exchange of information on tax rulings and the creation of a secure central directory accessible by the Member States and the Commission concerning all tax rulings agreed in the Union.*

Or. de

Amendment 262
Cora van Nieuwenhuizen

Motion for a resolution
Annex – title 1 – subtitle 4 - title

Motion for a resolution

Recommendation A4. Automatic exchange of information on tax rulings *to be extended to all tax rulings and to a certain extent made public*

Amendment

Recommendation A4. Automatic exchange of information on tax rulings

Or. en

Amendment 263
Molly Scott Cato, Philippe Lamberts
on behalf of the Verts/ALE Group

Motion for a resolution
Annex – title 1 – subtitle 4 – title

Motion for a resolution

Recommendation A4. Automatic exchange of information on tax rulings to be

Amendment

Recommendation A4. Automatic exchange of information on tax rulings to be

extended to all tax rulings and to *a certain extent* made public

extended to all tax rulings and to *be* made public, *transparency on offshore banking statistics and company structure*

Or. en

Amendment 264

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 1 – subtitle 4 – title

Motion for a resolution

Recommendation A4. Automatic exchange of information on tax rulings to be extended to all tax rulings and *to a certain extent* made public

Amendment

Recommendation A4. Automatic exchange of information on tax rulings to be extended to all tax rulings and made public

Or. it

Amendment 265

Cora van Nieuwenhuizen

Motion for a resolution

Annex – title 1 – subtitle 4 - indent 1

Motion for a resolution

Extending the scope of the automatic exchange of information beyond cross-border tax rulings to include all tax rulings in the corporate tax area.

Amendment

deleted

Or. en

Amendment 266

Anneliese Dodds, Ludek Niedermayer

Motion for a resolution

Annex – title 1 – subtitle 4 – indent 1

Motion for a resolution

Extending the scope of the automatic exchange of information beyond cross-border tax rulings to include all tax rulings in the corporate tax area.

Amendment

Extending the scope of the automatic exchange of information beyond cross-border tax rulings to include all tax rulings in the corporate tax area. ***Information provided must be comprehensive and in a mutually agreed format to ensure that it can be efficiently used by tax authorities in relevant countries.***

Or. en

Amendment 267

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 1 – subtitle 4 – indent 1

Motion for a resolution

Extending the scope of the automatic exchange of information beyond ***cross-border*** tax rulings to include all tax rulings in the corporate tax area.

Amendment

Extending the scope of the automatic exchange of information beyond tax rulings to include all tax rulings in the corporate tax area.

Or. it

Amendment 268

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 1 – subtitle 4 – indent 2 – introductory part

Motion for a resolution

Significantly increasing the transparency of tax rulings at the EU level, ***with due consideration given to business confidentiality and trade secrets and taking into account the current best practices applicable in some Member States via one of the following methods:***

Amendment

Significantly increasing the transparency of tax rulings at the EU level, ***making the information public and easily accessible and comprehensible to citizens:***

Amendment 269

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

Motion for a resolution

Annex – title 1 – subtitle 4 – indent 2 – introductory part

Motion for a resolution

Significantly increasing the transparency of tax rulings at the EU level, with due consideration given to business confidentiality and trade secrets and taking into account the current best practices applicable in some Member States via one of the following methods:

Amendment

Making public all tax rulings at the EU level, ***by:***

Or. en

Amendment 270

Fulvio Martusciello, Massimiliano Salini

Motion for a resolution

Annex – title 1 – subtitle 4 – indent 2 – introductory part

Motion for a resolution

Significantly increasing the transparency of tax rulings at the EU level, with ***due*** consideration given to business confidentiality and trade secrets and taking into account the current best practices applicable in some Member States via one of the following methods:

Amendment

Increasing the transparency of tax rulings at the EU level, with ***a strong and effective*** consideration given to business confidentiality and trade secrets and taking into account the current best practices applicable in some Member States via one of the following methods:

Or. en

Amendment 271

Cora van Nieuwenhuizen

Motion for a resolution
Annex – title 1 – subtitle 4 - indent 2

Motion for a resolution

Significantly increasing the transparency of tax rulings at the EU level, with due consideration given to business confidentiality and trade secrets and taking into account the current best practices applicable in some Member States *via one of the following methods:*

- *requiring Member States or the Commission to produce an annual list, published in a fully public directory accessible to all, of companies with which they have concluded tax rulings, one year at the most after the tax ruling is signed by tax authorities ;*
- *requiring Member States or the Commission to publish a summary of the main important (anonymised) tax rulings that have been agreed in the previous year.*

Amendment

Significantly increasing the transparency of tax rulings at the EU level, with due consideration given to business confidentiality and trade secrets and taking into account the current best practices applicable in some Member States.

Or. en

Amendment 272
Fabio De Masi

Motion for a resolution
Annex – title 1 – subtitle 4 – indent 2

Motion for a resolution

Significantly increasing the transparency of tax rulings at the EU level, *with due consideration given to business confidentiality and trade secrets and taking into account the current best practices applicable in some Member States via one of the following methods:*

- *requiring Member States or the Commission to produce an annual list, published in a fully public directory*

Amendment

Significantly increasing the transparency of tax rulings at the EU level, *by making publicly available the exchanged tax rulings via the central directory of the Commission, with the exception of specific parts for which corporations can demonstrate a financial loss as a consequence of their public disclosure.*

accessible to all, of companies with which they have concluded tax rulings, one year at the most after the tax ruling is signed by tax authorities ;

• requiring Member States or the Commission to publish a summary of the main important (anonymised) tax rulings that have been agreed in the previous year.

Or. en

Amendment 273
Matt Carthy

Motion for a resolution
Annex – title 1 – subtitle 4 – indent 2

Motion for a resolution

Significantly increasing the transparency of tax rulings at the EU level, *with due consideration given to business confidentiality and trade secrets and taking into account the current best practices applicable in some Member States via one of the following methods:*

• requiring Member States or the Commission to produce an annual list, published in a fully public directory accessible to all, of companies with which they have concluded tax rulings, one year at the most after the tax ruling is signed by tax authorities ;

• requiring Member States or the Commission to publish a summary of the main important (anonymised) tax rulings that have been agreed in the previous year.

Amendment

Significantly increasing the transparency of tax rulings at the EU level, *by making publicly available the exchanged tax rulings via the central directory of the Commission, with the exception of specific parts for which corporations can demonstrate a financial loss as a consequence of their public disclosure.*

Or. en

Amendment 274

Fulvio Martusciello, Massimiliano Salini

Motion for a resolution

Annex – title 1 – subtitle 4 – indent 2 – point 1

Motion for a resolution

requiring Member States or the Commission to produce an annual list, ***published in a fully public directory accessible to all***, of companies with which they have concluded tax rulings, one year at the most after the tax ruling is signed by tax authorities ;

Amendment

requiring Member States or the Commission to produce an annual list of companies with which they have concluded tax rulings, one year at the most after the tax ruling is signed by tax authorities ;

Or. en

Amendment 275

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

Motion for a resolution

Annex – title 1 – subtitle 4 – indent 2 – point 1

Motion for a resolution

° requiring Member States ***or*** the Commission to ***produce an annual list, published*** in a fully public directory accessible to all, ***of companies with which they have concluded tax rulings***, one year at the most after the tax ruling is signed by tax authorities ;

Amendment

• Requiring Member States ***and*** the Commission to ***publish all rulings*** in a fully public directory accessible to all one year at the most after the tax ruling is signed by tax authorities ;

Or. en

Amendment 276

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

Motion for a resolution

Annex – title 1 – subtitle 4 – indent 2 – point 2

Motion for a resolution

Amendment

requiring Member States or the Commission to publish a summary of the main important (anonymised) tax rulings that have been agreed in the previous year.

deleted

Or. en

Amendment 277

Brian Hayes

Motion for a resolution

Annex – title 1 – subtitle 4 – indent 2 – point 2

Motion for a resolution

Amendment

requiring Member States or the Commission ***to*** publish a summary of the main important (anonymised) tax rulings that have been agreed in the previous year.

Taking stock of Union legislation on taxation after five years and examining whether Member States or the Commission ***should*** publish a summary of the main important (anonymised) tax rulings that have been agreed in the previous year.

Or. en

Amendment 278

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 1 – subtitle 4 – indent 2 - point 2

Motion for a resolution

Amendment

requiring Member States or the Commission to publish a summary of the main important (***anonymised***) tax rulings that have been agreed in the previous year.

requiring Member States or the Commission to publish a summary of the main important tax rulings that have been agreed in the previous year.

Or. it

Amendment 279
Anneliese Dodds, Ludek Niedermayer

Motion for a resolution
Annex – title 1 – subtitle 4 – indent 2 – subparagraph 1 a (new)

Motion for a resolution

Amendment

In both options, the information provided must be submitted in an agreed, standardised form in order to allow the public to use it effectively.

Or. en

Amendment 280
Tom Vandenkendelaere

Motion for a resolution
Annex – title 1 – subtitle 4 – indent 2 a (new)

Motion for a resolution

Amendment

- Proposing a common Union framework setting out standard procedural requirements for tax rulings, including:***
- the obligation to publish an anonymized and summarized version of all tax rulings, fully respecting confidentiality requirements,***
- the obligation to publish the criteria for granting, refusing and revoking tax rulings,***
- equal treatment and availability to all taxpayers,***
- the requirement that at least two officials (either internally or externally shown) give their approval of decisions on rulings.***

Or. en

Amendment 281
Cora van Nieuwenhuizen

Motion for a resolution
Annex – title 1 – subtitle 4 – indent 3

Motion for a resolution

Assuming full responsibility as proposed in the tax transparency package presented by the Commission on 18 March 2015, which includes the Commission ensuring that it plays a full and meaningful role in the mandatory exchange of information on tax rulings and the creation of a secure central directory accessible by the Member States and the Commission concerning all tax rulings agreed in the Union.

Amendment

Assuming full responsibility as proposed in the tax transparency package presented by the Commission on 18 March 2015, which includes the Commission ensuring that it plays a full and meaningful role in the mandatory exchange of information on tax rulings and the creation of a secure, ***anonymised*** central directory accessible by the Member States and the Commission concerning all tax rulings agreed in the Union.

Or. en

Amendment 282
Elisa Ferreira
on behalf of the S&D Group

Motion for a resolution
Annex – title 1 – subtitle 4 – indent 3 a (new)

Motion for a resolution

Amendment

Ensuring that appropriate sanctions are applied to those Member States which do not automatically exchange information on tax rulings as they should.

Or. en

Amendment 283
Molly Scott Cato, Philippe Lamberts
on behalf of the Verts/ALE Group

Motion for a resolution
Annex – title 1 – subtitle 4 – indent 3 a (new)

Motion for a resolution

Amendment

Create, on the basis of data to be collected by financial institutions and provided to revenue authorities as part of Automatic Exchange of Information requirements, annual statistics to show the extent of each Member State offshore banking, including value and number of accounts by country of residency of account holders.

Or. en

Amendment 284

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

Motion for a resolution

Annex – title 1 – subtitle 4 – indent 3 b (new)

Motion for a resolution

Amendment

Calls on the Commission to create an obligation for large undertakings to publish their corporate ownership structure, in order to better understand where they have activities and who manages subsidiaries of these undertakings;

Or. en

Amendment 285

Fabio De Masi

Motion for a resolution

Annex – title 1 – subtitle 4 a (new)

Motion for a resolution

Amendment

Recommendation A4a. Statistics on AEOI
The European Parliament calls on the European Commission to enhance, via its

drafting of implementing regulation under the comitology procedure, transparency regarding the AEOI between tax administrations in the Union. This would be achieved, without comprising the privacy of the financial data exchanged, by:

- *Obliging financial institutions to identify the place of residence for all account holders, including from non-Member States, from the beginning, in order to enhance efficiency of the information gathering process and in order not to insert undue and counterproductive ambiguity in the implementation of AEOI;*

- *Creating specific requirements for comprehensive and public statistics on AEOI by type of asset and by country of residence of the ultimate beneficial owner, for all assets held, including those by residents from non-CRS-participating jurisdictions from the first year of operation, and including a summary statistic for the five years preceding implementation in order to detect avoidance schemes;*

Or. en

Amendment 286

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

Motion for a resolution

Annex – title 1 – subtitle 5 – title

Motion for a resolution

Recommendation A5. ***Transparency of***
customs-free ports

Amendment

Recommendation A5. ***Competition***
distortion caused by customs-free ports

Or. en

Amendment 287

Fabio De Masi

Motion for a resolution

Annex – title 1 – subtitle 5 – indent 2

Motion for a resolution

Oblige customs-free ports authorities to immediately inform the relevant Member States' tax authorities of any transaction carried on by their tax residents in customs-free ports premises.

Amendment

Oblige customs-free ports authorities to immediately inform the relevant Member States' ***and third countries***' tax authorities of any transaction carried on by their tax residents in customs-free ports premises. ***These communications should be embedded in the automatic exchange of information framework according to the CRS.***

Or. en

Amendment 288

Matt Carthy

Motion for a resolution

Annex – title 1 – subtitle 5 – indent 2

Motion for a resolution

Oblige customs-free ports authorities to immediately inform the relevant Member States' tax authorities of any transaction carried on by their tax residents in customs-free ports premises.

Amendment

Oblige customs-free ports authorities to immediately inform the relevant Member States' ***and third countries***' tax authorities of any transaction carried on by their tax residents in customs-free ports premises. ***These communications should be embedded in the automatic exchange of information framework according to the CRS.***

Or. en

Amendment 289

Bernd Lucke

Motion for a resolution

Annex – title 1 – subtitle 6

Recommendation A6. Commission estimate of the corporate tax gap

deleted

The European Parliament calls on the European Commission to:

- Create, on the basis of best practices currently used by Member States, a harmonised methodology that can be used to estimate the size of the direct and indirect corporate tax gaps - the difference between corporate taxes owed and corporate taxes paid - in all Member States, and across the Union as a whole.***
- Work with Member States to ensure the provision of necessary data to be analysed using the methodology in order to produce the most accurate figures possible.***
- Use the agreed methodology and necessary data in order to produce and publish, biannually, an estimate of the direct and indirect corporate tax gaps in all Member States and across the Union.***

Or. de

Amendment 290

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

Motion for a resolution

Annex – title 1 – subtitle 6 – indent 1

Create, on the basis of best practices currently used by Member States, a harmonised methodology that can be used to estimate the size of the direct and indirect corporate tax gaps - the difference between corporate taxes owed and corporate taxes paid - in all Member States, and across the Union as a whole.

Create, on the basis of best practices currently used by Member States, a harmonised methodology, ***which should be made public***, that can be used to estimate the size of the direct and indirect corporate tax gaps - the difference between corporate taxes owed and corporate taxes paid - in all Member States, and across the Union as a

whole.

Or. en

Amendment 291

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 6 – indent 2

Motion for a resolution

Work with Member States to ensure the provision of *necessary* data to be analysed using the methodology in order to produce the most accurate figures possible.

Amendment

Work with Member States to ensure the provision of *high quality, relevant* data to be analysed using the methodology in order to produce the most accurate figures possible.

Or. en

Amendment 292

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 6 – indent 3

Motion for a resolution

Use the agreed methodology and *necessary* data in order to produce and publish, biannually, an estimate of the direct and indirect corporate tax gaps in all Member States and across the Union.

Amendment

Use the agreed methodology and *high quality, relevant* data in order to produce and publish, biannually, an estimate of the direct and indirect corporate tax gaps in all Member States and across the Union.

Or. en

Amendment 293

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 1 – subtitle 6 – indent 3

Motion for a resolution

Use the agreed methodology and necessary data in order to produce and publish, ***biannually***, an estimate of the direct and indirect corporate tax gaps in all Member States and across the Union.

Amendment

Use the agreed methodology and necessary data in order to produce and publish, ***regularly***, an estimate of the direct and indirect corporate tax gaps ***and the way such gaps affect the competitiveness of the companies themselves***, in all Member States and across the Union.

Or. it

Amendment 294

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 6 – indent 3 a (new)

Motion for a resolution

Amendment

Use the data collected by financial institutions as part of the automatic exchange of information to produce annual statistics showing the extent of each Member State's offshore banking, including the number and value of accounts by country of residence of the account holders.

Or. en

Amendment 295

Markus Ferber, Werner Langen

Motion for a resolution

Annex – title 1 – subtitle 7

Motion for a resolution

Amendment

Recommendation A7. Protection of whistleblowers

deleted

The European Parliament calls on to the European Commission to bring forward a

legislative proposal

- *Protect whistleblowers who act in the public interest only (and not also for money or any other personal agenda) in order to expose misconduct, wrongdoing, fraud or illegal activity in relation to corporate taxation in any Member State in the European Union. Such whistleblowers should be protected if they report suspected misconduct, wrongdoing, fraud or illegal activity to their relevant competent authority, and should also be protected if, in cases of persistently unaddressed illegal activity in relation to corporate taxation that could affect the public interest, they report their concerns to the public as a whole;*
- *Ensure that the right to freedom of expression and information in relation to corporate taxation is preserved in the European Union;*
- *Such protection should be coherent with the overall legal system;*
- *Such a legislative proposal should take as its basis the existing Market Abuse Regulation, as well as the text of the Directive on the Protection of Trade Secrets once it has been agreed by the European Parliament and European Council;*
- *Such a legislative proposal could also take into consideration the Council of Europe's 'Recommendation CM/Rec(2014)7¹ on the protection of whistleblowers'.*

¹. http://www.coe.int/t/dghl/standardsetting/cdcj/Whistleblowers/protecting_whistleblowers_en.asp

Or. de

Amendment 296
Cora van Nieuwenhuizen

Motion for a resolution

Annex – title 1 – subtitle 7 - introductory part

Motion for a resolution

The European Parliament calls on the **European Commission** to bring forward a legislative proposal as follows:

Amendment

The European Parliament calls on the **Member States** to bring forward a legislative proposal as follows:

Or. en

Amendment 297

Fabio De Masi

Motion for a resolution

Annex – title 1 – subtitle 7 – indent 1

Motion for a resolution

Protect whistleblowers who act in the public interest ***only (and not also for money or any other personal agenda) in order to expose*** misconduct, wrongdoing, fraud or illegal activity ***in relation to corporate taxation*** in any Member State in the European Union. Such whistleblowers should be protected if they report suspected misconduct, wrongdoing, fraud or illegal activity to their relevant competent authority, and should also be protected if, in cases of ***persistently unaddressed illegal activity in relation to corporate taxation that could affect the public interest***, they report their concerns to the public as a whole;

Amendment

Protect whistleblowers who act in the public interest ***by exposing*** misconduct, wrongdoing, fraud or illegal activity ***in public or private organisations*** in any Member State in the European Union. Such whistleblowers should be protected if they report suspected misconduct, wrongdoing, fraud or illegal activity to their relevant competent authority, and should also be protected if, in cases of ***insufficient action by the competent authority***, they report their concerns to the public as a whole;

Or. en

Amendment 298

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 7 – indent 1

Motion for a resolution

Protect whistleblowers who act in the public interest only (and not also for money or any other personal agenda) in order to expose misconduct, wrongdoing, fraud or illegal activity in relation to corporate taxation in any Member State in the European Union. Such whistleblowers should be protected if they report suspected misconduct, wrongdoing, fraud or illegal activity to their relevant competent authority, and should also be protected if, in cases of persistently unaddressed illegal activity in relation to corporate taxation that could affect the public interest, they report their concerns to the public as a whole;

Amendment

Protect whistleblowers who act in the public interest only (and not also for money or any other personal agenda) in order to expose misconduct, wrongdoing, fraud or illegal activity in relation to corporate taxation in any Member State in the European Union. Such whistleblowers should be protected if they report suspected misconduct, wrongdoing, fraud or illegal activity to their relevant competent authority, and should also be protected if, in cases of persistently unaddressed ***misconduct, wrongdoing, fraud or*** illegal activity in relation to corporate taxation that could affect the public interest, they report their concerns to the public as a whole;

Or. en

Amendment 299

Danuta Maria Hübner

Motion for a resolution

Annex – title 1 – subtitle 7 – indent 1

Motion for a resolution

Protect whistleblowers who act in the public interest only (and not also for money or any other personal agenda) in order to expose misconduct, wrongdoing, fraud or illegal activity in relation to corporate taxation in any Member State in the European Union. Such whistleblowers should be protected if they report suspected ***misconduct, wrongdoing,*** fraud or illegal activity to their relevant competent authority, and should also be protected if, in cases of persistently unaddressed illegal activity in relation to corporate taxation that could affect the public interest, they report their concerns to the public as a whole;

Amendment

Protect whistleblowers who act in the public interest only (and not also for money or any other personal agenda) in order to expose misconduct, wrongdoing, fraud or illegal activity in relation to corporate taxation in any Member State in the European Union. Such whistleblowers should be protected if they report suspected fraud or illegal activity to their relevant competent authority, and should also be protected if, in cases of persistently unaddressed illegal activity in relation to corporate taxation that could affect the public interest, they report their concerns to the public as a whole;

Amendment 300**Matt Carthy****Motion for a resolution****Annex – title 1 – subtitle 7 – indent 1***Motion for a resolution*

Protect whistleblowers who act in the public interest **only (and not also for money or any other personal agenda) in order to expose** misconduct, wrongdoing, fraud or illegal activity **in relation to corporate taxation** in any Member State in the European Union. Such whistleblowers should be protected if they report suspected misconduct, wrongdoing, fraud or illegal activity to their relevant competent authority, and should also be protected if, in cases of ***persistently unaddressed illegal activity in relation to corporate taxation that could affect the public interest***, they report their concerns to the public as a whole;

Amendment

Protect whistleblowers who act in the public interest **by exposing** misconduct, wrongdoing, fraud or illegal activity **in public or private organisations** in any Member State in the European Union. Such whistleblowers should be protected if they report suspected misconduct, wrongdoing, fraud or illegal activity to their relevant competent authority, and should also be protected if, in cases of ***insufficient action by the competent authority***, they report their concerns to the public as a whole;

Or. en

Amendment 301**Marco Zanni, Marco Valli****Motion for a resolution****Annex – title 1 – subtitle 7 – indent 1***Motion for a resolution*

Protect whistleblowers who act in the public interest only **(and not also for money or any other personal agenda)** in order to expose misconduct, wrongdoing, fraud or illegal activity in relation to corporate taxation in any Member State in the European Union. Such whistleblowers should be protected if they report suspected

Amendment

Protect whistleblowers who act in the public interest only in order to expose misconduct, wrongdoing, fraud or illegal activity in relation to corporate taxation in any Member State in the European Union. Such whistleblowers should be protected if they report suspected misconduct, wrongdoing, fraud or illegal activity to

misconduct, wrongdoing, fraud or illegal activity to their relevant competent authority, and should also be protected if, in cases of persistently unaddressed illegal activity in relation to corporate taxation that could affect the public interest, they report their concerns to the public as a whole;

their relevant competent authority, and should also be protected if, in cases of persistently unaddressed illegal activity in relation to corporate taxation that could affect the public interest, they report their concerns to the public as a whole;

Or. it

Amendment 302

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

Motion for a resolution

Annex – title 1 – subtitle 7 – indent 1

Motion for a resolution

Protect whistleblowers who act in the public interest only (and not also for money or any other personal agenda) in order to expose misconduct, wrongdoing, fraud or illegal activity in relation to corporate taxation in any Member State in the European Union. ***Such whistleblowers should be protected if they report suspected misconduct, wrongdoing, fraud or illegal activity to their relevant competent authority, and should also be protected if, in cases of persistently unaddressed illegal activity in relation to corporate taxation that could affect the public interest, they report their concerns to the public as a whole;***

Amendment

Establishing a Union legal framework for effective protection of whistle-blowers who expose ***for public interest*** misconduct, wrongdoing, fraud or illegal ***and tax avoidance*** activity in relation to corporate taxation, in any Member State in the European Union.

Or. en

Amendment 303

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

Motion for a resolution

Annex – title 1 – subtitle 7 – indent 1 a (new)

Motion for a resolution

Amendment

Setup a European whistleblower common fund, financed by recovered money, to ensure whistleblowers receive an adequate financial assistance for public-interest secret disclosed;

Or. en

Amendment 304

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

Motion for a resolution

Annex – title 1 – subtitle 7 – indent 1 b (new)

Motion for a resolution

Amendment

Consider a range of tools to ensure such protection against unjustified legal prosecutions, economic sanctions and discriminations;

Or. en

Amendment 305

Bernd Lucke

Motion for a resolution

Annex – title 1 – subtitle 7 – indent 2

Motion for a resolution

Amendment

Ensure that the right to freedom of expression and information in relation to corporate taxation is preserved in the European Union;

deleted

Or. de

Amendment 306
Bernd Lucke

Motion for a resolution
Annex – title 1 – subtitle 7 – indent 3

Motion for a resolution

Amendment

Such protection should be coherent with the overall legal system; *deleted*

Or. de

Amendment 307
Fabio De Masi

Motion for a resolution
Annex – title 1 – subtitle 7 – indent 4

Motion for a resolution

Amendment

Such a legislative proposal should take as its basis the existing Market Abuse Regulation, as well as the text of the Directive on the Protection of Trade Secrets once it has been agreed by the European Parliament and European Council; *deleted*

Or. en

Amendment 308
Bernd Lucke

Motion for a resolution
Annex – title 1 – subtitle 7 – indent 4

Motion for a resolution

Amendment

Such a legislative proposal should take as its basis the existing Market Abuse Regulation, as well as the text of the Directive on the Protection of Trade Secrets once it has been agreed by the European Parliament and European *deleted*

Council;

Or. de

Amendment 309

Matt Carthy

Motion for a resolution

Annex – title 1 – subtitle 7 – indent 4

Motion for a resolution

Amendment

Such a legislative proposal should take as its basis the existing Market Abuse Regulation, as well as the text of the Directive on the Protection of Trade Secrets once it has been agreed by the European Parliament and European Council;

deleted

Or. en

Amendment 310

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

Motion for a resolution

Annex – title 1 – subtitle 7 – indent 4 a (new)

Motion for a resolution

Amendment

Such a legislative proposal must incorporate the definition of the term ‘whistleblower’ as provided by the Council of Europe, which has agreed that: “‘whistleblower’ means any person who reports or discloses information on a threat or harm to the public interest in the context of their work-based relationship, whether it be in the public or private sector”^{1a}.

^{1a} <https://wcd.coe.int/ViewDoc.jsp?id=2188855&Site=CM>

Amendment 311

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

Motion for a resolution

Annex – title 1 – subtitle 7 – indent 5

Motion for a resolution

Amendment

Such a legislative proposal could also take into consideration the Council of Europe's 'Recommendation CM/Rec(2014)7¹ on the protection of whistleblowers'.

deleted

¹ http://www.coe.int/t/dghl/standardsetting/cdcj/Whistleblowers/protecting_whistleblowers_en.asp

Amendment 312

Elisa Ferreira
on behalf of the S&D Group

Motion for a resolution

Annex – title 1 – subtitle 7 – indent 5

Motion for a resolution

Amendment

Such a legislative proposal could also take into consideration the Council of Europe's 'Recommendation CM/Rec(2014)7' on the protection of whistleblowers'.

Such a legislative proposal could also take into consideration the Council of Europe's 'Recommendation CM/Rec(2014)7¹ on the protection of whistleblowers' *and Transparency International's 'International Principles for Whistleblower Legislation: best practices for laws to protect whistleblowers and support whistleblowing in the public interest'.*

¹ <http://www.coe.int/t/dghl/standardsetting/>

¹ <http://www.coe.int/t/dghl/standardsetting/>

Or. en

Amendment 313

Fabio De Masi

Motion for a resolution

Annex – title 1 – subtitle 7 a (new)

Motion for a resolution

Amendment

Recommendation A7a. Registry of financial assets

• The European Parliament calls on the European Commission to come forward with a proposal for a European-wide, publicly accessible register for all types of financial securities in circulation as a means to improve financial transparency and hinder tax avoidance through shifts in assets between individual and corporate owners. The gains in terms of transparency, control of financial crimes, tax compliance and financial stability of such a public register far outweigh the losses of confidentiality such a measure entails, in particular as registries of physical wealth such as land have for long been public without tangible negative repercussions and multiple private registries of financial ownership also exist already.

Or. en

Amendment 314

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

Motion for a resolution

Annex – title 1 – subtitle 7 a (new)

Recommendation A7a. Reducing the abuse of tax planning practices and preventing conflict of interest

The European Parliament calls on the European Commission to bring forward as soon as possible a legislative proposal for:

- Regulating the tax advising service industry, namely ensuring the separation of audit and consulting activities of accounting firms or financial and tax services providers, requiring them to register new tax avoidance schemes to the member state concerned and to the European Commission and for the setting-up of a Union incompatibility regime for advisors in tax matters and, as appropriate, for banks, in order to ensure that conflicts of interest between services to the public and private sectors are avoided; calls on the Commission to launch an inquiry in order to assess the state of concentration in the sector; recommends the elimination of payment of accounting firms on success which incentivises the set-up of risky schemes;***
- Adopting a clear definition of conflict of interests and robust policies to prevent actors at risk of such conflicts of interest of being active members of any expert or advisory body;***
- Considering rebalancing its group membership through smaller groups and to exclude representatives of organisations convicted of tax evasion or any other criminal wrongdoing or involved in tax avoidance schemes;***
- Calling on the accounting firms and other financial and tax services providers to seriously strengthen their internal code of conduct in order to avoid supporting harmful tax planning schemes by multinational companies;***

- *Considering introducing provisions to require that tax-planning strategy would be discussed and approved by companies' shareholders*

Or. en

Amendment 315
Bernd Lucke

Motion for a resolution
Annex – title 2 – subtitle 1

Motion for a resolution

Amendment

Recommendation B1. Introduction of a Common Corporate Tax Base

deleted

The European Parliament calls on the European Commission to bring forward as soon as possible a legislative proposal for the introduction of a common corporate tax base:

As a first step, by June 2016, a mandatory Common Corporate Tax Base (CCTB) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.

As a second step, as soon as possible and certainly no later than the end of 2017, a mandatory CCCTB, taking into due consideration the range of different options (factoring in the costs, for example, of incorporating small and medium enterprises and companies with no cross-border activity);

During the interim period between the introduction of mandatory CCTB and that of full CCCTB, a set of measures to reduce profit shifting (mainly via transfer pricing) including a Union anti-BEPS legislative proposal. These measures should include a temporary cross-border

loss offset regime only if the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning.

The Commission should consider to what extent it would be necessary to harmonise accounting principles in order to prepare the underlying accounting data to be used for CCCTB purposes.

Or. de

Amendment 316

Costas Mavrides, Demetris Papadakis, Lefteris Christoforou, Neoklis Sylikiotis, Takis Hadjigeorgiou

Motion for a resolution

Annex – title 2 – subtitle 1

Motion for a resolution

Amendment

Recommendation B1. Introduction of a Common Corporate Tax Base

deleted

The European Parliament calls on the European Commission to bring forward as soon as possible a legislative proposal for the introduction of a common corporate tax base:

As a first step, by June 2016, a mandatory Common Corporate Tax Base (CCTB) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.

As a second step, as soon as possible and certainly no later than the end of 2017, a mandatory CCCTB, taking into due consideration the range of different options (factoring in the costs, for example, of incorporating small and medium enterprises and companies with no cross-border activity);

During the interim period between the introduction of mandatory CCTB and that of full CCCTB, a set of measures to reduce profit shifting (mainly via transfer pricing) including a Union anti-BEPS legislative proposal. These measures should include a temporary cross-border loss offset regime only if the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning.

The Commission should consider to what extent it would be necessary to harmonise accounting principles in order to prepare the underlying accounting data to be used for CCCTB purposes.

Or. en

Amendment 317

Anneliese Dodds, Ludek Niedermayer

Motion for a resolution

Annex – title 2 – subtitle 1 – title

Motion for a resolution

Recommendation B1. Introduction of a Common Corporate Tax Base

Amendment

Recommendation B1. Introduction of a Common ***Consolidated*** Corporate Tax Base

Or. en

Amendment 318

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

Motion for a resolution

Annex – title 2 – subtitle 1 – title

Motion for a resolution

Recommendation B1. Introduction of a Common Corporate Tax Base

Amendment

Recommendation B1. Introduction of a Common ***Consolidated*** Corporate Tax

Amendment 319**Cora van Nieuwenhuizen****Motion for a resolution****Annex – title 2 – subtitle 1***Motion for a resolution*

The European Parliament calls on the European Commission to ***bring forward as soon as possible a legislative proposal for the introduction*** of a common corporate tax base:

As a first step, by June 2016, a mandatory Common Corporate Tax Base (CCTB) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.

As a second step, as soon as possible and certainly no later than the end of 2017, a mandatory CCCTB, taking into due consideration the range of different options (factoring in the costs, for example, of incorporating small and medium enterprises and companies with no cross-border activity);

During the interim period between the introduction of mandatory CCTB and that of full CCCTB, a set of measures to reduce profit shifting (mainly via transfer pricing) including a Union anti-BEPS legislative proposal. These measures should include a temporary cross-border loss offset regime only if the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning.

The Commission should consider to what

Amendment

The European Parliament calls on the European Commission to ***investigate by means of an impact assessment the different possibilities*** of a common corporate tax base.

extent it would be necessary to harmonise accounting principles in order to prepare the underlying accounting data to be used for CCCTB purposes.

Or. en

Amendment 320

Molly Scott Cato, Philippe Lamberts

on behalf of the Verts/ALE Group

Motion for a resolution

Annex – title 2 – subtitle 1 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission to bring forward as soon as possible a legislative proposal for the introduction of a common corporate tax base:

Amendment

The European Parliament calls on the European Commission to bring forward as soon as possible a legislative proposal for the introduction of a common ***consolidated*** corporate tax base:

Or. en

Amendment 321

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph -1 (new) – introductory part

Motion for a resolution

Amendment

As a preference, the introduction of a full, mandatory Common Consolidated Corporate Tax Base (CCCTB) to be introduced all at once and straight away. However, if this proves impossible, then:

Or. en

Amendment 322

Fabio De Masi

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 1

Motion for a resolution

As a first step, by June 2016, a mandatory Common Corporate Tax Base (***CCTB***) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, ***in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.***

Amendment

By June 2016, a mandatory Common ***Consolidated*** Corporate Tax Base (***CCCTB***) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, ***based on a wide Common Corporate Tax Base (CCTB) ensuring a robust taxation of profits, in combination with a range of minimum rates not below 20% and depending on the size, structure and composition of Member States' economies, and a formula apportionment which does not give weight to intangibles in order to prevent further profit shifting from occurring.***

Or. en

Amendment 323

Brian Hayes

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 1

Motion for a resolution

As a first step, by June 2016, a mandatory Common Corporate Tax Base (CCTB) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.

Amendment

By June 2016, a mandatory Common Corporate Tax Base (CCTB) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.

Or. en

Amendment 324

Bernd Lucke

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 1

Motion for a resolution

As a first step, by June 2016, a mandatory Common Corporate Tax Base (CCTB) in the Union, ***with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their*** taxable profits.

Amendment

As a first step, by June 2016, a mandatory Common Corporate Tax Base (CCTB) in the Union, in order to have only one set of rules for ***calculating*** companies' taxable profits.

Or. de

Amendment 325

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

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 1

Motion for a resolution

As a first step, by June 2016, a mandatory Common Corporate Tax Base (CCTB) in the Union, ***with*** an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.

Amendment

• ***The Commission should refrain from splitting the common and the consolidated parts of the Common Consolidated Corporate Tax Base (CCCTB) and must come forward, by June 2016, with a single legislative proposal for a mandatory Common Consolidated Corporate Tax Base (CCCTB) in the Union. It should include an exemption for small- and medium-sized enterprises (not subsidiaries of multinational corporations) and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.***

Or. en

Amendment 326

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

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 1

Motion for a resolution

As a first step, by June 2016, a mandatory Common Corporate Tax Base (CCTB) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.

Amendment

As a first step, by June 2016, a mandatory Common Corporate Tax Base (CCTB) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits, *with respect to the **acquis communautaire**, the sovereign rights of Member States and their economic and social cohesion and stability ;an exception should also be implemented regarding the economies of Member States depending on corporate and service providing sectors will also contribute to the growth and development of the Union economy.*

Or. en

Amendment 327

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 1

Motion for a resolution

As a first step, by June 2016, a mandatory Common Corporate Tax Base (**CCTB**) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.

Amendment

As a first step, by June 2016, a mandatory Common **Consolidated** Corporate Tax Base (**CCCTB**) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.

Amendment 328
Fulvio Martusciello

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 1

Motion for a resolution

As a first step, by June 2016, a **mandatory** Common Corporate Tax Base (CCTB) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.

Amendment

As a first step, by June 2016, a Common Corporate Tax Base (CCTB) in the Union, with an exemption for small- and medium-sized enterprises and companies with no cross-border activity, in order to have only one set of rules for companies operating in several Member States to calculate their taxable profits.

Or. en

Amendment 329
Molly Scott Cato, Philippe Lamberts
on behalf of the Verts/ALE Group

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 1 a (new)

Motion for a resolution

Amendment

• The CCCTB should be based on a formula apportionment method based for instance on Company sales in each Member State in order to reflect the real economic activities of companies and does not unduly advantage certain Member States.

Or. en

Amendment 330
Alain Lamassoure

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 1 a (new)

Motion for a resolution

Amendment

The European Parliament would like the Commission proposal to establish harmonised criteria exempting from taxation all profits that are allocated to company investments in research and development in order to achieve the EU target of 3% of GDP to be devoted to research expenditure by 2020.

Or. fr

Amendment 331
Molly Scott Cato, Philippe Lamberts
on behalf of the Verts/ALE Group

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 1 b (new)

Motion for a resolution

Amendment

• The introduction of a CCCTB should be coupled with the introduction of a minimum tax rate.

Or. en

Amendment 332
Brian Hayes

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 2

Motion for a resolution

Amendment

As a second step, as soon as possible and certainly no later than the end of 2017, a mandatory CCCTB, taking into due consideration the range of different options (factoring in the costs, for example, of incorporating small and medium enterprises and companies with

deleted

no cross-border activity).

Or. en

Amendment 333

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

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 2

Motion for a resolution

Amendment

As a second step, as soon as possible and certainly no later than the end of 2017, a mandatory CCCTB, taking into due consideration the range of different options (factoring in the costs, for example, of incorporating small and medium enterprises and companies with no cross-border activity);

deleted

Or. en

Amendment 334

Fabio De Masi

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 2

Motion for a resolution

Amendment

As a second step, as soon as possible and certainly no later than the end of 2017, a mandatory CCCTB, taking into due consideration the range of different options (factoring in the costs, for example, of incorporating small and medium enterprises and companies with no cross-border activity);

deleted

Or. en

Amendment 335
Marco Zanni, Marco Valli

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 2

Motion for a resolution

Amendment

As a second step, as soon as possible and certainly no later than the end of 2017, a mandatory CCCTB, taking into due consideration the range of different options (factoring in the costs, for example, of incorporating small and medium enterprises and companies with no cross-border activity);

deleted

Or. it

Amendment 336
Bernd Lucke

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 2

Motion for a resolution

Amendment

As a second step, as soon as possible and certainly no later than the end of 2017, a mandatory CCCTB, *taking into due consideration the range of different options (factoring in the costs, for example, of incorporating small and medium enterprises and companies with no cross-border activity);*

As a second step, as soon as possible and certainly no later than the end of 2017, a mandatory CCCTB;

Or. de

Amendment 337
Esther de Lange

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 2

Motion for a resolution

As a second step, as soon as possible and certainly no later than the end of 2017, a **mandatory** CCCTB, taking into due consideration the range of different options (factoring in the costs, for example, of incorporating small and medium enterprises and companies with no cross-border activity);

Amendment

As a second step, as soon as possible and certainly no later than the end of 2017, a CCCTB **on the basis of international transfer pricing rules set out by the OECD**, taking into due consideration the range of different options (factoring in the costs, for example, of incorporating small and medium enterprises and companies with no cross-border activity);

Or. en

Amendment 338
Fulvio Martusciello

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 2

Motion for a resolution

As a second step, as soon as possible and certainly no later than the end of 2017, a **mandatory** CCCTB, taking into due consideration the range of different options (factoring in the costs, for example, of incorporating small and medium enterprises and companies with no cross-border activity);

Amendment

As a second step, as soon as possible and certainly no later than the end of 2017, a CCCTB, taking into due consideration the range of different options (factoring in the costs, for example, of incorporating small and medium enterprises and companies with no cross-border activity);

Or. en

Amendment 339
Bernd Lucke

Motion for a resolution
Annex – title 2 – subtitle 1 – Paragraph 3

Motion for a resolution

During the interim period between the introduction of mandatory CCTB and that of full CCCTB, a set of measures to

Amendment

deleted

reduce profit shifting (mainly via transfer pricing) including a Union anti-BEPS legislative proposal. These measures should include a temporary cross-border loss offset regime only if the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning.

Or. de

Amendment 340

Fabio De Masi

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 3

Motion for a resolution

Amendment

During the interim period between the introduction of mandatory CCTB and that of full CCCTB, a set of measures to reduce profit shifting (mainly via transfer pricing) including a Union anti-BEPS legislative proposal. These measures should include a temporary cross-border loss offset regime only if the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning.

deleted

Or. en

Amendment 341

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 3

Motion for a resolution

Amendment

During the interim period between the introduction of mandatory CCTB and that of full CCCTB, a set of measures to reduce profit shifting (mainly via transfer

deleted

pricing) including a Union anti-BEPS legislative proposal. These measures should include a temporary cross-border loss offset regime only if the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning.

Or. it

Amendment 342
Brian Hayes

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 3

Motion for a resolution

During the interim period between the introduction of mandatory CCTB and that of full CCCTB, a set of measures to reduce profit shifting (mainly via transfer pricing) including a Union anti-BEPS legislative proposal. These measures should include a temporary cross-border loss offset regime only if the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning.

Amendment

In conjunction with a CCTB, a set of measures to reduce profit shifting (mainly via transfer pricing) including a Union anti-BEPS legislative proposal. These measures should include a temporary cross-border loss offset regime only if the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning.

Or. en

Amendment 343
Molly Scott Cato, Philippe Lamberts
on behalf of the Verts/ALE Group

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 3

Motion for a resolution

During the interim period *between* the introduction of mandatory *CCTB and that of full* CCCTB, a set of measures to reduce profit shifting (mainly via transfer pricing)

Amendment

• During the interim period *prior to* the introduction of mandatory CCCTB, a set of measures to reduce profit shifting (mainly via transfer pricing) *should be introduced*

including a *Union* anti-BEPS legislative proposal. ***These measures should include a temporary cross-border loss offset regime only if the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning.***

including ***as a minimum*** a *Union-wide* anti-BEPS legislative proposal.

Or. en

Amendment 344

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 3

Motion for a resolution

During the interim period between the introduction of mandatory CCTB and that of full CCCTB, a set of measures to reduce profit shifting (mainly via transfer pricing) including a Union anti-BEPS legislative proposal. These measures should include a temporary cross-border loss offset regime ***only if*** the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning.

Amendment

During the interim period between the introduction of mandatory CCTB and that of full CCCTB - ***which should be as brief as possible*** - a set of measures to reduce profit shifting (mainly via transfer pricing) including a Union anti-BEPS legislative proposal. These measures should ***not*** include a temporary cross-border loss offset regime ***unless*** the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning.

Or. en

Amendment 345

Fulvio Martusciello

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 3

Motion for a resolution

During the interim period between the introduction of mandatory CCTB and that of full CCCTB, a set of measures to reduce

Amendment

During the interim period between the introduction of mandatory CCTB and that of full CCCTB, a set of measures to reduce

profit shifting (mainly via transfer pricing) including a Union anti-BEPS legislative proposal. These measures should include a temporary cross-border loss offset regime only if the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning.

profit shifting (mainly via transfer pricing) including a Union anti-BEPS legislative proposal. These measures should include a temporary cross-border loss offset regime only if the Commission can guarantee that it will be transparent and will not create the possibility of misuse for aggressive tax planning. ***Moreover these measures are not perfect substitute for consolidation and time would be necessary to make this new regime fully operating.***

Or. en

Amendment 346
Fulvio Martusciello

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 3 a (new)

Motion for a resolution

Amendment

The CCCTB should be conceived as optional given the fact that any shift from a domestic tax system to a common system within the Union will present significant costs for companies. A compulsory shift could therefore prove to be contradictory in terms of economic growth and competitiveness.

Or. en

Amendment 347
Brian Hayes

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 4

Motion for a resolution

Amendment

The Commission should consider to what extent it would be necessary to harmonise accounting principles in order to prepare the underlying accounting data to be used

deleted

for CCCTB purposes.

Or. en

Amendment 348

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 4

Motion for a resolution

The Commission should consider to what extent it would be necessary to *harmonise* accounting principles in order to prepare the underlying accounting data to be used for CCCTB purposes.

Amendment

The Commission should consider to what extent it would be necessary to *produce a single set of generally accepted* accounting principles in order to prepare the underlying accounting data to be used for CCCTB purposes.

Or. en

Amendment 349

Molly Scott Cato, Philippe Lamberts

on behalf of the Verts/ALE Group

Motion for a resolution

Annex – title 2 – subtitle 1 – paragraph 4 a (new)

Motion for a resolution

Amendment

• The Commission should promote, in global forum where it participates, actions towards a Common Consolidated Corporate Tax Base project to tax global profits of non-Union multinational companies;

Or. en

Amendment 350

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution
Annex – title 2 – subtitle 1 – paragraph 4 a (new)

Motion for a resolution

Amendment

Any proposal for either CCTB or full CCCTB should include an Anti-Avoidance Clause.

Or. en

Amendment 351
Bernd Lucke

Motion for a resolution
Annex – title 2 – subtitle 2

Motion for a resolution

Amendment

Recommendation B2. *Strengthen the mandate and improve transparency of the Council's Code of Conduct on Business Taxation Group*

The European Parliament calls on the Commission to bring forward a proposal ***to incorporate the Code of Conduct Group into the Community method, as a Council Working group, with the participation of the European Commission and the European Parliament as an observer.***

• ***The Code of Conduct group (CoC Group) shall become more transparent and more accountable, including through:***

• ***Regular provision, update and publication of its oversight of the extent to which Member States meet the recommendations set out by the Group in its six-monthly progress report to finance***

Recommendation B2.

The European Parliament calls on the Commission to bring forward a proposal ***for further developing the Directorate-General for Competition to turn it into an autonomous Competition Agency independent of the Commission.***

The remit of the Competition Agency should include what are currently the tasks of the Directorate-General for Competition. The new Agency should also be tasked with proceeding against distortions of competition in the single market caused by Member States' granting companies selective tax advantages.

ministers;

- *Regular provision, update and publication of a list every two years of harmful tax practices;*
- *Regular provision and publication of its minutes;*
- *Regular participation of Finance Ministers or senior officials, to raise the profile of the body.*
- *The tasks of the CoC Group shall include:*
 - *Identifying harmful tax practices in the Union;*
 - *Proposing measures and timelines for the elimination of harmful tax practices, and monitoring the results of the recommendations/measures proposed;*
 - *Reviewing the reports on spillover effects of new tax measures provided by Member States as stipulated above, and assessing whether action is required;*
 - *Proposing other initiatives focused on tax measures in the external policy of the Union;*
 - *Improving enforcement mechanisms against those practices which facilitate aggressive tax planning.*

Or. de

Amendment 352

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 2 – subtitle 2 – indent 1 – introductory part

Motion for a resolution

The Code of Conduct group (CoC Group) shall become more transparent *and* more accountable, including through:

Amendment

The Code of Conduct group (CoC Group) shall become more transparent, more accountable, *and more effective*, including through:

Amendment 353
Tom Vandenkendelaere

Motion for a resolution
Annex – title 2 – subtitle 2 – indent 1 – point 3 a (new)

Motion for a resolution

Amendment

***The appointment of a political Chair by
the Ministers in ECOFIN;***

Or. en

Amendment 354
Elisa Ferreira
on behalf of the S&D Group

Motion for a resolution
Annex – title 2 – subtitle 2 – indent 1 – point 3 a (new)

Motion for a resolution

Amendment

***A decision procedure by which a qualified
majority of CoC Group members can
decide on which action to take against tax
measures of a Member State;***

Or. en

Amendment 355
Tom Vandenkendelaere

Motion for a resolution
Annex – title 2 – subtitle 2 – indent 1 – point 3 b (new)

Motion for a resolution

Amendment

***The appointment by each Member State
of a high level representative and a
deputy;***

Amendment 356

Markus Ferber, Werner Langen

Motion for a resolution

Annex – title 2 – subtitle 3 – title

Motion for a resolution

Recommendation B3. Patent box *and other preferential* regimes: *Linking preferential regimes to where value is generated*

Amendment

Recommendation B3. *Prohibition of* patent box regimes

Amendment 357

Markus Ferber, Werner Langen

Motion for a resolution

Annex – title 2 – subtitle 3 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission *to continue providing guidance to* Member States *on how to implement* patent box regimes, *in line with the ‘modified nexus approach’ so as to ensure that they are not harmful.*

Amendment

The European Parliament calls on the European Commission *and the* Member States *to work towards prohibiting* patent box regimes because *the costs of research and development in Member States can already be claimed against tax and, therefore, additional favourable treatment in the form of patent boxes is a tax avoidance incentive that runs counter to established practices.*

Amendment 358

Fulvio Martusciello, Massimiliano Salini

Motion for a resolution

Annex – title 2 – subtitle 3 – indent 1

Motion for a resolution

This guidance should make clear that preferential regimes, such as patent boxes, must be based on the ‘modified nexus approach’, meaning that there must be a direct link between the tax benefits and the underlying research and development activities.

Amendment

This guidance should make clear that preferential regimes, such as patent boxes, must be based on the ‘modified nexus approach’ ***on the basis of BEPS Action 5 works***, meaning that there must be a direct link between the tax benefits and the underlying research and development activities.

Or. en

Amendment 359

Cora van Nieuwenhuizen

Motion for a resolution

Annex – title 2 – subtitle 3 – indent 3

Motion for a resolution

If, within 12 months, Member States are not applying this new approach consistently, the Commission should bring forward a binding legislative proposal.

Amendment

deleted

Or. en

Amendment 360

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

Motion for a resolution

Annex – title 2 – subtitle 3 – paragraph 1 a (new)

Motion for a resolution

Amendment

The Commission should bring forward proposals for common European standards and definitions on what qualifies as R&D promotion, and what does not, and for harmonising the use of patent and innovation boxes including advancing to 30 June 2017 the abolition

of the old regime by shortening the timing of grandfathering rules;

Or. en

Amendment 361

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

Motion for a resolution

Annex – title 2 – subtitle 4 – indent 1

Motion for a resolution

To *coordinate* national Controlled Foreign Corporation rules, *in order to ensure that profits parked in low or no tax countries are effectively taxed and* to prevent the diversity of national CFC rules within the EU from distorting the functioning of the internal market.

Amendment

To *provide a framework for* national Controlled Foreign Corporation rules, to prevent the diversity of national CFC rules within the EU from distorting the functioning of the internal market. *This shall not prevent individual Member State from introducing stricter rules.*

Or. en

Amendment 362

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

Motion for a resolution

Annex – title 2 – subtitle 4 – indent 1 a (new)

Motion for a resolution

To *revise Union legislation on controlled foreign companies and its application according to the Cadbury Schweppes judgment of the European Court of Justice (C-196/04) in order to ensure full use of controlled foreign companies beyond situations of wholly artificial arrangements in order to ensure that profits parked in low or no tax countries are effectively taxed.*

Amendment

Or. en

Amendment 363

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

Motion for a resolution

Annex – title 2 – subtitle 5 – title

Motion for a resolution

Recommendation B5. Improving Member States' coordination on tax audits

Amendment

Recommendation B5. Improving ***EU and*** Member States' coordination on tax audits ***and ensuring adequate staffing of tax authorities***

Or. en

Amendment 364

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

Motion for a resolution

Annex – title 2 – subtitle 5 – indent -1 (new)

Motion for a resolution

Amendment

Create a Union-wide tax authority, similarly to OLAF, in charge of investigations of the 250 biggest companies operating in Europe and their subsidiaries.

Or. en

Amendment 365

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

Motion for a resolution

Annex – title 2 – subtitle 5 – indent 2 – introductory part

Motion for a resolution

Ensure that a parent company and its

Amendment

Ensure that a parent company and its

subsidiaries located in the Union are audited by their respective tax authorities at the same period of time, under the **leadership** of the tax **authorities of the parent company**, in order to ensure efficient flows of information between tax authorities. As part of this:

subsidiaries located in the Union are audited by their respective tax authorities at the same period of time, under the **coordination and the support** of the **Union tax authority**, in order to ensure efficient **cooperation and** flows of information between tax authorities. As part of this:

Or. en

Amendment 366

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

Motion for a resolution

Annex – title 2 – subtitle 5 – indent 2 – point 1

Motion for a resolution

Tax authorities should regularly exchange information on their investigations in order to ensure that groups do not benefit from mismatches or loopholes in the combination of various national tax systems.

Amendment

Tax authorities should regularly **report to the Union tax authority and** exchange information on their investigations in order to ensure that groups do not benefit from mismatches or loopholes in the combination of various national tax systems.

Or. en

Amendment 367

Elisa Ferreira
on behalf of the S&D Group

Motion for a resolution

Annex – title 2 – subtitle 5 – indent 2 – point 3 a (new)

Motion for a resolution

Amendment

No decision regarding the outcome of a tax audit by a tax authority should be taken before informing the other tax authorities concerned.

Or. en

Amendment 368

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

Motion for a resolution

Annex – title 2 – subtitle 5 – indent 2 a (new)

Motion for a resolution

Amendment

Monitoring that national tax administrations are endowed with proper funding and staff in line with the recommendation already provided with respect to National Competition Authorities in the framework of the European Semester.

Or. en

Amendment 369

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 2 – subtitle 6 – title

Motion for a resolution

Amendment

Recommendation B6. The introduction of a common European Tax Identification Number

Recommendation B6. The introduction of a common European Tax Identification Number ***and a common European business register***

Or. it

Amendment 370

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 3 – subtitle 1

Motion for a resolution

Amendment

Recommendation C1. A new approach to

deleted

international tax arrangements

The European Parliament calls on the European Commission to bring forward a legislative proposal to allow the Union to speak with one voice in relation to international tax arrangements.

- *The Commission should negotiate tax agreements with third countries on behalf of the EU instead of the current practice under which bilateral negotiations are conducted, which produce sub-optimal results.*

- *A common Union multilateral double tax agreement should be introduced to replace the multitude of bilateral tax agreements agreed between Member States themselves and with other countries.*

- *All new international trade agreements concluded by the Union should include a clause on good tax governance.*

Or. it

Amendment 371

Bernd Lucke

Motion for a resolution

Annex – title 3 – subtitle 1

Motion for a resolution

Amendment

Recommendation C1. A new approach to international tax arrangements

deleted

The European Parliament calls on the European Commission to bring forward a legislative proposal to allow the Union to speak with one voice in relation to international tax arrangements.

- *The Commission should negotiate tax agreements with third countries on behalf of the EU instead of the current practice under which bilateral negotiations are conducted, which produce sub-optimal*

results.

- *A common Union multilateral double tax agreement should be introduced to replace the multitude of bilateral tax agreements agreed between Member States themselves and with other countries.*
- *All new international trade agreements concluded by the Union should include a clause on good tax governance.*

Or. de

Amendment 372

Cora van Nieuwenhuizen

Motion for a resolution

Annex – title 3 – subtitle 1

Motion for a resolution

Amendment

Recommendation C1. A new approach to international tax arrangements

deleted

The European Parliament calls on the European Commission to bring forward a legislative proposal to allow the Union to speak with one voice in relation to international tax arrangements.

• ***The Commission should negotiate tax agreements with third countries on behalf of the EU instead of the current practice under which bilateral negotiations are conducted, which produce sub-optimal results.***

• ***A common Union multilateral double tax agreement should be introduced to replace the multitude of bilateral tax agreements agreed between Member States themselves and with other countries.***

• ***All new international trade agreements concluded by the Union should include a clause on good tax governance.***

Amendment 373

Brian Hayes

Motion for a resolution

Annex – title 3 – subtitle 1 – indent 1

Motion for a resolution

The Commission should negotiate tax agreements with third countries on behalf of the EU instead of the current practice under which bilateral negotiations are conducted, which produce sub-optimal results.

Amendment

deleted

Amendment 374

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 3 – subtitle 1 – indent 1

Motion for a resolution

The Commission should negotiate tax agreements with third countries on behalf of the EU instead of the current practice under which bilateral negotiations are conducted, which produce sub-optimal results.

Amendment

The Commission should negotiate tax agreements with third countries on behalf of the EU instead of the current practice under which bilateral negotiations are conducted, which produce sub-optimal results, *especially for developing countries*.

Amendment 375

Sophia in 't Veld, Sylvie Goulard, Michael Theurer

Motion for a resolution

Annex – title 3 – subtitle 1 – indent 1

Motion for a resolution

The Commission should negotiate tax agreements with third countries on behalf of the EU instead of the current practice under which bilateral negotiations are conducted, which produce sub-optimal results.

Amendment

The Commission should negotiate tax agreements with third countries on behalf of the EU instead of the current practice under which bilateral negotiations are conducted, which produce sub-optimal results. ***The Commission has to ensure that such agreements are in full compliance with Union law, and take measures against extraterritorial application of third country legislation within the jurisdiction of the Union and its Member States.***

Or. en

Amendment 376

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 3 – subtitle 1 – indent 2

Motion for a resolution

A common Union multilateral double tax agreement should be introduced to replace the multitude of bilateral tax agreements agreed between Member States themselves and with other countries.

Amendment

A common Union multilateral double tax agreement - ***based on the UN model rather than the OECD model*** - should be introduced to replace the multitude of bilateral tax agreements agreed between Member States themselves and with other countries.

Or. en

Amendment 377

Sophia in 't Veld, Sylvie Goulard, Michael Theurer

Motion for a resolution

Annex – title 3 – subtitle 1 – indent 3 a (new)

Motion for a resolution

Amendment

All international tax arrangements shall foresee an enforcement mechanism.

Or. en

Amendment 378

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

Motion for a resolution

Annex – title 3 – subtitle 1 – indent 3 a (new)

Motion for a resolution

Amendment

The Commission should develop a Union approach for tax treaties, according to the UN guidelines, for discussion with developing countries.

Or. en

Amendment 379

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

Motion for a resolution

Annex – title 3 – subtitle 1 – indent 3 b (new)

Motion for a resolution

Amendment

The Commission and Member States should support a greater role for the United Nations in future international tax discussions, for instance by supporting the creation of a global tax body under the auspices of the United Nations.

Or. en

Amendment 380

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

Motion for a resolution

Annex – title 3 – subtitle 2 – title

Motion for a resolution

Recommendation C2. Create a common definition of ‘tax havens’

Amendment

Recommendation C2. Create a common definition of ‘tax havens’ ***and of harmful preferential tax regimes***

Or. en

Amendment 381

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 3 – subtitle 2 – title

Motion for a resolution

Recommendation C2. Create a common definition of ‘tax havens’

Amendment

Recommendation C2. Create a common ***and cogent*** definition of ‘tax havens’

Or. it

Amendment 382

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

Motion for a resolution

Annex – title 3 – subtitle 2 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission to bring forward a proposal to establish, in cooperation with the OECD and the UN among others, criteria to define ‘tax havens’.

Amendment

The European Parliament calls on the European Commission to bring forward a proposal to establish, in cooperation with the OECD and the UN among others, criteria to define ‘tax havens’ ***and harmful preferential tax regimes:***

Or. en

Amendment 383

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 3 – subtitle 2 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission to bring forward a proposal to establish, in cooperation with the OECD and the UN among others, criteria to define ‘tax havens’.

Amendment

The European Parliament calls on the European Commission to bring forward a proposal to establish, in cooperation with the OECD and the UN among others, ***cogent*** criteria to define ‘tax havens’.

Or. it

Amendment 384

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 3 – subtitle 2 – indent 1 a (new)

Motion for a resolution

Amendment

Those criteria should cover concepts such as banking secrecy, recording and publication of ownership of companies, trusts and foundations, the publication of company accounts, fitness for information exchange, efficiency of tax administration, promotion of tax evasion, existence of harmful legal vehicles, prevention of money laundering, automaticity of information exchange, existence of bilateral treaties, and international transparency commitments and judicial cooperation.

Or. en

Amendment 385

Molly Scott Cato, Philippe Lamberts

on behalf of the Verts/ALE Group

Motion for a resolution

Annex – title 3 – subtitle 2 – indent 1 a (new)

Motion for a resolution

Amendment

• *A definition of harmful preferential tax regimes characterised by:*

• *No or very low nominal tax on the relevant income;*

• *Negotiable tax rate or tax bases;*

Artificial definition of tax bases;

• *Unfair legal provisions and practices aimed at favouring the establishment of shell companies, disconnection of legal and beneficial ownership, attracting real investment;*

• *Well-established financial links with offshore jurisdictions*

• *Private wealth management;*

Or. en

Amendment 386

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 3 – subtitle 2 – indent 2 a (new)

Motion for a resolution

Amendment

This list of tax havens should be linked to the relevant taxation legislation as a reference point for other policies and Directives, such as levying a withholding tax on financial flows to these tax havens.

Or. en

Amendment 387
Cora van Nieuwenhuizen

Motion for a resolution
Annex – title 3 – subtitle 3

Motion for a resolution

Amendment

Recommendation C3. Counter-measures towards companies who make use of tax havens ***deleted***

The European Parliament calls on the European Commission to bring forward a proposal for a catalogue of counter-measures the Union and Member States should apply as shareholders and financers of public bodies, banks and funding programmes, to be applied to companies which use tax havens in order to put in place aggressive tax planning schemes and therefore do not comply with Union tax good governance standards.

- Those counter-measures should include:***
- Being banned from accessing state aid or public procurement opportunities at Union or national level***
- Being banned from accessing certain Union funds***
- This should be achieved via, amongst other measures:***

Amending the European Investment Bank (EIB) Statute (Protocol No. 5 annexed to the treaties) to ensure that no EIB funding can go to ultimate beneficiaries or financial intermediaries which make use of tax havens or harmful tax practices¹

Amending the European Fund for Strategic Investment (EFSI) Regulation to ensure that no EFSI funds can go to such companies²

Amending the four Common Agricultural Policy (CAP) Regulations to ensure that no CAP funding can go to such companies

Continuing the process of State Aid Modernisation to ensure that Member States do not provide State Aid to any such companies³

• Amending the Common Provisions Regulation to ensure that no money from the five European Structural and Investment Funds (European Regional Development Fund, European Social Fund, Cohesion Fund, European Agricultural Fund for Rural Development, European Maritime and Fisheries Fund) can go to any such companies⁴

• Amending the Agreement Establishing the European Bank for Reconstruction and Development (EBRD) to ensure no EBRD funding can go to any such companies⁵

• Forbidding the conclusion of trade agreements by the EU with jurisdictions defined by the Commission as ‘tax havens’

¹ http://www.eib.org/attachments/general/governance_of_the_eib_en.pdf

² http://ec.europa.eu/priorities/jobs-growth-investment/plan/docs/proposal_regulation_efsi_en.pdf

³ <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P7-TA-2013-0026+0+DOC+XML+V0//EN>

⁴ <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013R1303&:PDF>

⁵ <http://www.ebrd.com/news/publications/institutional-documents/basic-documents-of-the-ebrd.html>

Or. en

Amendment 388

Fabio De Masi

Motion for a resolution

Annex – title 3 – subtitle 3 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission to bring forward a proposal for a catalogue of counter-measures the Union and Member States should apply as shareholders and financiers of public bodies, banks and funding programmes, to be applied to companies which use tax havens in order to put in place aggressive tax planning schemes and therefore do not comply with Union tax good governance standards.

Amendment

The European Parliament calls on the European Commission to bring forward a proposal for a catalogue of counter-measures the Union and Member States should apply as shareholders and financiers of public bodies, banks and funding programmes, to be applied to companies which use tax havens in order to put in place aggressive tax planning schemes ***or which assist companies, through advisory, legal, financial or other services, in designing and implementing aggressive tax planning schemes*** and therefore do not comply with Union tax good governance standards.

Or. en

Amendment 389

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 3 – subtitle 3 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission to bring forward a proposal for a catalogue of counter-measures the Union and Member States should apply as shareholders and financiers of public bodies, banks and funding programmes, to be applied to companies which use tax havens in order to put in place aggressive tax planning schemes and therefore do not comply with Union tax good governance standards.

Amendment

The European Parliament calls on the European Commission to bring forward a proposal for a catalogue of counter-measures the Union and Member States should apply as shareholders and financiers of public bodies, banks and funding programmes, to be applied to companies which use tax havens ***as well as to companies advising, assisting or in other ways enabling the use of tax havens*** in order to put in place aggressive tax planning schemes and therefore do not

comply with Union tax good governance standards.

Or. en

Amendment 390

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 3 – subtitle 3 – indent 1 – point 2 a (new)

Motion for a resolution

Amendment

Harsh penalties and, in the most serious cases, withdrawal of licences for those banks which play an active role, including through their branches, in operations with tax havens.

Or. it

Amendment 391

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 3 – subtitle 3 – indent 1 – point 2 a (new)

Motion for a resolution

Amendment

Suspending the banking or advisory licences of financial institutions, accountants, law firms or other financial advisers that have been proven to be complicit in tax fraud and tax evasion.

Or. en

Amendment 392

Bernd Lucke

Motion for a resolution

Annex – title 3 – subtitle 3 – indent 3 - point 7 a (new)

Motion for a resolution

Amendment

The Commission shall check whether existing trade agreements with countries identified as tax havens can be suspended or terminated.

Or. de

Amendment 393

Fabio De Masi

Motion for a resolution

Annex – title 3 – subtitle 3 a (new)

Motion for a resolution

Amendment

Recommendation C3a.

The European Parliament calls on the European Commission to develop a legal proposal providing for more significant sanctions for those companies which systematically use tax havens in order to put in place aggressive tax planning schemes or which repeatedly assist companies, through advisory, legal, financial or other services, in designing and implementing aggressive tax planning schemes:

- Those further counter measures should include, but not necessarily be limited to:***
- The possibility to temporarily withdraw or permanently revoke business licences, in particular for legal and financial service providers.***
- The imposition of significant fines being attributed to those Member States whose tax bases are being eroded as a consequence of the aggressive tax planning schemes.***

Or. en

Amendment 394
Cora van Nieuwenhuizen

Motion for a resolution
Annex – title 3 – subtitle 4

Motion for a resolution

Amendment

**Recommendation C4. Permanent
Establishment**

deleted

*The European Parliament calls on to the
European Commission to bring forward a
legislative proposal*

*• To adjust the definition of ‘permanent
establishment’ so that companies cannot
artificially avoid having a taxable
presence in Member States in which they
have economic activity.*

*• To introduce a Union definition of
minimum ‘economic substance’.*

*The foregoing two definitions should form
part of a concrete ban on so-called ‘letter
box companies’.*

Or. en

Amendment 395
Molly Scott Cato, Philippe Lamberts
on behalf of the Verts/ALE Group

Motion for a resolution
Annex – title 3 – subtitle 4 – title

Motion for a resolution

Amendment

**Recommendation C4. Permanent
Establishment**

**Recommendation C4. Union anti-BEPs
legislation**

Or. en

Amendment 396
Molly Scott Cato, Philippe Lamberts
on behalf of the Verts/ALE Group

Motion for a resolution

Annex – title 3 – subtitle 4 – introductory part

Motion for a resolution

The European Parliament calls on to the European Commission to bring forward a legislative proposal

Amendment

The European Parliament calls on to the European Commission to bring forward a legislative proposal ***to introduce a comprehensive Union anti BEPS legislation to:***

Or. en

Amendment 397

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

Motion for a resolution

Annex – title 3 – subtitle 4 – indent -1 (new) – introductory part

Motion for a resolution

Amendment

review the concept of Permanent Establishment so as:

Or. en

Amendment 398

Elisa Ferreira
on behalf of the S&D Group

Motion for a resolution

Annex – title 3 – subtitle 4 – indent 1

Motion for a resolution

Amendment

To adjust the definition of ‘permanent establishment’ so that companies cannot artificially avoid having a taxable presence in Member States in which they have economic activity.

To adjust the definition of ‘permanent establishment’ so that companies cannot artificially avoid having a taxable presence in Member States in which they have economic activity. ***This definition should also address situations in which companies which engage in fully dematerialised digital activities, are***

considered to have a permanent establishment in a Member State if they maintain a significant digital presence in the economy of that country;

Or. en

Amendment 399

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 3 – subtitle 4 – indent 2

Motion for a resolution

To introduce a Union definition of minimum ‘economic substance’.

Amendment

To introduce a Union definition of minimum ‘economic substance’ *so as to ensure that companies are genuinely creating value and adding to the economy of the Member State in which they have a taxable presence.*

Or. en

Amendment 400

Molly Scott Cato, Philippe Lamberts

on behalf of the Verts/ALE Group

Motion for a resolution

Annex – title 3 – subtitle 4 – indent 2

Motion for a resolution

• To introduce a Union definition of minimum ‘economic substance’.

Amendment

° To introduce a Union definition of minimum ‘economic substance’ *covering also the digital economy.*

Or. en

Amendment 401

Cora van Nieuwenhuizen

Motion for a resolution
Annex – title 3 – subtitle 5

Motion for a resolution

Amendment

***Recommendation C5. Improving the
Transfer Pricing framework in the EU***

deleted

***The European Parliament calls on the
European Commission to bring forward a
legislative proposal:***

***• to develop, based on its experience and
on analysis of the new OECD principles
on transfer pricing, specific Union
Guidelines setting out how the OECD
principles should be applied and how they
should be interpreted within the EU
context, so as:***

***• To reflect the economic reality of the
internal market;***

***• To provide certainty, clarity and fairness
for Member States and for companies
operating within the Union;***

***• To reduce the risk of misuse of the rules
for profit shifting purposes.***

Or. en

Amendment 402
Bernd Lucke

Motion for a resolution
Annex – title 3 – subtitle 5 – indent 1 - point 3 a (new)

Motion for a resolution

Amendment

***To ensure that all Member States
potentially affected by a transfer pricing
approval decision in any given Member
State are informed of that decision by the
Member State in question.***

Or. de

Amendment 403
Cora van Nieuwenhuizen

Motion for a resolution
Annex – title 3 – subtitle 6

Motion for a resolution

Amendment

Recommendation C6. Hybrid mismatches *deleted*

The European Parliament calls on the European Commission to bring forward a legislative proposal to either:

- harmonise national definitions of debt, equity, opaque and transparent entities, harmonise the attribution of assets and liabilities to permanent establishment, and harmonise the allocation of costs and profits between different entities within the same group; or***
- prevent double non-taxation, in the event of a mismatch.***

Or. en

Amendment 404
Elisa Ferreira
on behalf of the S&D Group

Motion for a resolution
Annex – title 3 – subtitle 7 – introductory part

Motion for a resolution

Amendment

The European Parliament calls on the European Commission to bring forward a proposal ***in the medium term*** for:

The European Parliament calls on the European Commission to bring forward a proposal ***at the latest by mid-2017*** for:

Or. en

Amendment 405
Bernd Lucke

Motion for a resolution
Annex – title 3 – subtitle 7 – introductory part

Motion for a resolution

The European Parliament calls on the European Commission to bring forward a proposal *in the medium term* for:

Amendment

The European Parliament calls on the European Commission to bring forward *without delay* a proposal for:

Or. de

Amendment 406

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 3 – subtitle 7 – indent 1

Motion for a resolution

Binding guidelines that clarify how the Commission will determine instances of tax-related state aid, thereby providing more legal certainty for businesses and Member States.

Amendment

State aid guidelines that clarify how the Commission will determine instances of tax-related state aid, thereby providing more legal certainty for businesses and Member States, *taking into consideration the fact that, in other sectors, such guidelines have proven to be highly effective in putting a stop to and pre-empting practices in Member States which are in conflict with Union state aid law; an effect which can only be achieved via a high degree of detail in the guidelines, including numerical thresholds.*

Or. en

Amendment 407

Bernd Lucke

Motion for a resolution

Annex – title 3 – subtitle 7 – indent 2

Motion for a resolution

Tax policies that are not consistent with state aid policy should be *specified* by the Commission in order to give companies

Amendment

Tax policies that are not consistent with state aid policy should be *publicly identified* by the Commission in order to

and Member States guidance and improved legal certainty.

give companies and Member States guidance and improved legal certainty.

Or. de

Amendment 408

Renato Soru

Motion for a resolution

Annex – title 3 – subtitle 7 – indent 2 a (new)

Motion for a resolution

Amendment

In line with the Commission Regulation (EU) No 651/2014, increased flexibility should also be granted to Regions experiencing severe economic problems, such as the Regions included in the Convergence and in the Competitiveness Objective, and to insular regions;

Or. en

Amendment 409

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 3 – subtitle 7 – indent 2 a (new)

Motion for a resolution

Amendment

Member States to be given more freedom to consider companies' tax policies and behaviour as a factor in procurement contracts.

Or. en

Amendment 410

Molly Scott Cato, Philippe Lamberts

on behalf of the Verts/ALE Group

Motion for a resolution

Annex – title 3 – subtitle 7 – indent 2 a (new)

Motion for a resolution

Amendment

Allowing Member States legislation to include provisions take into account companies' tax policies and behaviour as a relevant factor in public procurement contracts;

Or. en

Amendment 411

Molly Scott Cato, Philippe Lamberts

on behalf of the Verts/ALE Group

Motion for a resolution

Annex – title 3 – subtitle 7 – indent 2 b (new)

Motion for a resolution

Amendment

Assessing the possibility of modifying the existing rules in order to allow the amounts recovered following an infringement of Union state aid rules to be allocated preferably to the Union budget or returned to the Member States which have suffered from an erosion of their tax bases, and not to the Member State which granted the illegal tax-related aid, as is currently the case;

Or. en

Amendment 412

Molly Scott Cato, Philippe Lamberts

on behalf of the Verts/ALE Group

Motion for a resolution

Annex – title 3 – subtitle 7 – introductory part a (new)

Motion for a resolution

Amendment

The European Parliament calls on the

Commission to:

- *Modify the existing rules to ensure punitive sanctions can be adopted against the relevant countries and companies in case of breach of state aid rules;*
- *Urgently enact changes to its horizontal rules for expert groups with a view to ensure policy making in the public interest by effectively shielding law making processes from the influence of specific private interests;*

Or. en

Amendment 413
Cora van Nieuwenhuizen

Motion for a resolution
Annex – title 3 – subtitle 8 – indent 3

Motion for a resolution

Amendment

In relation to the Directive 2003/49/EC, in addition to the introduction of a GAAR, also remove the requirement for Member States to give beneficial treatment to interest and royalty payments if there is no effective taxation elsewhere in the Union.

deleted

Or. en

Amendment 414
Bernd Lucke

Motion for a resolution
Annex – title 3 – subtitle 8 – indent 4

Motion for a resolution

Amendment

In relation to the Directive 2005/19/EC, in addition to the introduction of a GAAR, also introduce additional transparency obligations and - if these changes prove

deleted

insufficient to prevent aggressive tax planning - introduce a minimum tax provision as the requirement for the use of 'tax advantages' (such as, no taxation of dividends) or other measures of similar impact.

Or. de

Amendment 415
Cora van Nieuwenhuizen

Motion for a resolution
Annex – title 3 – subtitle 8 – indent 4

Motion for a resolution

Amendment

In relation to the Directive 2005/19/EC, in addition to the introduction of a GAAR, also introduce additional transparency obligations and - if these changes prove insufficient to prevent aggressive tax planning - introduce a minimum tax provision as the requirement for the use of 'tax advantages' (such as, no taxation of dividends) or other measures of similar impact.

deleted

Or. en

Amendment 416
Anneliese Dodds, Ludek Niedermayer

Motion for a resolution
Annex – title 3 – subtitle 9 – indent 1 a (new)

Motion for a resolution

Amendment

As part of this, the Commission should consider the most efficient way of making the results available to relevant users in order to reduce any uncertainty for corporations in the application of tax law.

Or. en

Amendment 417

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 3 – subtitle 9 a (new)

Motion for a resolution

Amendment

Recommendation 9a. Introduce a Union-wide withholding tax

The European Parliament calls on the European Commission to bring forward a proposal by summer 2016 to:

• Introduce a Union-wide withholding tax, to ensure that all profits generated within the Union are taxed at least once within the Union before they leave the Union's borders.

• This tax to only apply to profits which are leaving the Union to go to jurisdictions in which the Union cannot be confident that they are likely to be taxed (such as those countries on the proposed Union tax havens list), and where the company cannot provide evidence that due taxes over those profits were paid.

Or. en

Amendment 418

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 3 – subtitle 9 b (new)

Motion for a resolution

Amendment

Recommendation 9b. New rules governing firms providing tax advice

The European Parliament calls on the

European Commission to bring forward a legislative proposal:

- To produce a mandatory European Ethical Code of Conduct to apply to all firms providing taxation advice operating within the Single Market so as to prevent aggressive tax planning practices (following the example of Denmark).*
- To produce guidance for such firms on acceptable behaviour when it comes to providing tax advice, to include a ban on aggressive tax planning practices and on knowingly helping firms to reduce their tax burden below that which is reasonable within the spirit of the law.*
- To require companies which currently provide both audit and taxation compliance functions to separate these functions either through the use of firewalls or, should this prove insufficient to prevent conflicts of interest, through mandatory separation into separate companies.*
- To impose concrete sanctions on those individual advisors and advisory firms that do not abide by the rules of the new Code of Conduct, to range from fines and repayment of lost tax revenues to the withdrawal of the licence to operate within the Single Market.*

For all of the above measures, the European Commission should make clear what sanctions will be applied to Member States or firms for non-compliance.

Or. en

Amendment 419
Bernd Lucke

Motion for a resolution
Annex – title 4 – subtitle 1

Motion for a resolution

Amendment

Recommendation D1. Additional measures to address the tax gap

deleted

The European Parliament calls on the European Commission to also focus on other factors beyond aggressive tax planning and BEPS activity which contribute to the existing tax gap, including:

- Investigating sources of low efficiency regarding tax collection, including VAT collection;***
- Investigating sources of tax unfairness or weak credibility of tax administrations in the areas other than corporate taxation;***
- Setting principles for tax amnesties, in order to eliminate the negative consequences of these policies on future tax collection;***
- Proposing a minimum level of transparency for ‘tax forgiveness’ schemes run by national governments;***
- Ensuring that tax authorities have full and meaningful access to central registers of beneficial ownership for both companies and trusts, and that those registers are properly maintained and verified.***

Or. de

Amendment 420

Cora van Nieuwenhuizen

Motion for a resolution

Annex – title 4 – subtitle 1

Motion for a resolution

Amendment

Recommendation D1. Additional measures to address the tax gap

deleted

The European Parliament calls on the European Commission to also focus on other factors beyond aggressive tax planning and BEPS activity which contribute to the existing tax gap, including:

- Investigating sources of low efficiency regarding tax collection, including VAT collection;*
- Investigating sources of tax unfairness or weak credibility of tax administrations in the areas other than corporate taxation;*
- Setting principles for tax amnesties, in order to eliminate the negative consequences of these policies on future tax collection;*
- Proposing a minimum level of transparency for ‘tax forgiveness’ schemes run by national governments;*
- Ensuring that tax authorities have full and meaningful access to central registers of beneficial ownership for both companies and trusts, and that those registers are properly maintained and verified.*

Or. en

Amendment 421

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 4 – subtitle 1 – indent 1 a (new)

Motion for a resolution

Amendment

Direct collection of VAT through public payment systems to be used at the moment of the transaction;

Or. it

Amendment 422
Marco Zanni, Marco Valli

Motion for a resolution
Annex – title 4 – subtitle 1 – indent 1 b (new)

Motion for a resolution

Amendment

Alternative sources of corporate taxation, moving from taxation on gross profits to taxation on real revenues and on the cost of labour paid in a given country; that would act as a strong deterrent against aggressive and/or fraudulent fiscal practices, as it would be more difficult to move real revenues and the costs borne in another location;

Or. it

Amendment 423
Marco Zanni, Marco Valli

Motion for a resolution
Annex – title 4 – subtitle 1 – indent 3

Motion for a resolution

Amendment

Setting principles for tax amnesties, in order to eliminate the negative consequences of these policies on future tax collection;

Condemning tax amnesties, in order to eliminate the negative consequences of these policies on future tax collection;

Or. it

Amendment 424
Elisa Ferreira
on behalf of the S&D Group

Motion for a resolution
Annex – title 4 – subtitle 1 – indent 3 – point 1 (new)

Motion for a resolution

Amendment

Those principles should include the

circumstances in which such amnesties would either violate the provisions of the Union Treaty relating to the free circulation of capital and the freedom to provide services, or in which they would count as state aid and require notification to the Commission;

Or. en

Amendment 425

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 4 – subtitle 1 – indent 3 – point 2 (new)

Motion for a resolution

Amendment

They should also clearly set out when the Commission would deem a corporate tax amnesty to be appropriate, and when other policy options would be preferable (including suggestions for what those alternative policy options might be);

Or. en

Amendment 426

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 4 – subtitle 1 – indent 3 – point 3 (new)

Motion for a resolution

Amendment

They should include a requirement for Member States to inform the Commission in advance of any decision to implement a corporate tax amnesty, so as to ensure that it does not undermine the internal market or breach Union competition law;

Or. en

Amendment 427

Marco Zanni, Marco Valli

Motion for a resolution

Annex – title 4 – subtitle 1 – indent 4

Motion for a resolution

Proposing a ***minimum*** level of transparency ***for*** ‘tax forgiveness’ schemes run by national governments;

Amendment

Proposing a ***high*** level of transparency ***as regards*** ‘tax forgiveness’ schemes run by national governments;

Or. it

Amendment 428

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 4 – subtitle 1 – indent 5 – point 1 (new)

Motion for a resolution

Amendment

This can be achieved by Member States swiftly transposing the fourth Anti-Money Laundering Directive, ensuring broad and simplified access to information contained in central registers of beneficial owners, including to civil society organisations, journalists and citizens;

Or. en

Amendment 429

Elisa Ferreira

on behalf of the S&D Group

Motion for a resolution

Annex – title 4 – subtitle 1 – indent 5 – point 2 (new)

Motion for a resolution

Amendment

Action should also include requiring those who provide banking services to

Union-registered companies or trusts to provide direct confirmation to the relevant registering authority of the data they are required to collect and update on the beneficial owners of all companies and trusts to whom they provide services on an annual basis.

Or. en

Amendment 430

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

Motion for a resolution

Annex – title 4 – subtitle 1 – indent 5 a (new)

Motion for a resolution

Amendment

a comprehensive revision of Directive 90/435/EEC and Directive 2003/49/EC to plug all loopholes facilitating corporate tax dodging and to introduce effective minimum tax rates as called for by previous European Parliament resolutions

Or. en

Amendment 431

Markus Ferber, Werner Langen

Motion for a resolution

Annex – title 4 – subtitle 1 a (new)

Motion for a resolution

Amendment

Recommendation D1a. Measures for fair tax competition in relation to VAT

The European Parliament calls on the European Commission to:

- do more to ensure compliance with the existing VAT Directive in order to prevent unfair tax competition in relation to VAT,*

- *to step up cooperation with the Member States so that VAT fraud can be tackled jointly,*

- *to examine whether the reverse charge mechanism can be extended to cover inter-company goods trading in the same way that it already applies to trading in digital products and services.*

Or. de

Amendment 432

Markus Ferber, Werner Langen

Motion for a resolution

Annex – title 4 – subtitle 1 b (new)

Motion for a resolution

Amendment

Recommendation D1b. Additional provision in the VAT Directive

The European Parliament calls on the European Commission to bring forward a proposal to amend the VAT Directive, Directive 2006/112/EU, in order to:

- *ensure that the physical and digital versions of a given product are treated equally and that VAT rules are thus applied in a technology-neutral way.*

Or. de

Amendment 433

Markus Ferber, Werner Langen

Motion for a resolution

Annex – title 4 – subtitle 1 c (new)

Motion for a resolution

Amendment

Recommendation D1c. Standard regime for withholding taxes on royalties

The European Parliament calls on the European Commission to bring forward a proposal for a standard regime for withholding taxes on royalties so as to ensure that royalty payments to recipients in non-EU countries not covered by bilateral tax agreements are actually taxed.

Or. de