

3.7.2017

A8-0227/69/rev

Amendment 69/rev

Dariusz Rosati

on behalf of the PPE Group

Report

A8-0227/2017

Hugues Bayet, Evelyn Regner

Disclosure of income tax information by certain undertakings and branches
COM(2016)0198 – C8-0146/2016 – 2016/0107(COD)

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 3 – subparagraph 3 a (new)

Text proposed by the Commission

Amendment

Member States shall make such omissions subject to prior authorisation of the national competent authority. The undertaking shall seek each year a new authorisation from the competent authority, which will take a decision on the basis of a new assessment of the situation. Where the information omitted no longer complies with the requirement laid down in subparagraph 3a, it shall immediately be made publicly available. As from the end of the non-disclosure period, the undertaking shall also retroactively disclose, in the form of an arithmetic average, the information required under this Article for the preceding years covered by the non-disclosure period.

Or. en

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A8-0227/70/rev

Amendment 70/rev

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COM(2016)0198 – C8-0146/2016 – 2016/0107(COD)

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 3 – subparagraph 3 b (new)

Text proposed by the Commission

Amendment

If the Commission concludes, after having carried out its assessment of the information received pursuant to subparagraph 3c, that the requirement laid down in subparagraph 3a is not fulfilled, the undertaking concerned shall immediately make the information publicly available. As from the end of the non-disclosure period, the undertaking shall also retroactively disclose, in the form of an arithmetic average, the information required under this Article for the preceding years covered by the non-disclosure period.

Or. en