

Amendment 43

Miguel Viegas, Paloma López Bermejo, Rina Ronja Kari, Fabio De Masi, Maria Lidia Senra Rodríguez, Barbara Spinelli, Marisa Matias, Dimitrios Papadimoulis, Tania González Peñas, Miguel Urbán Crespo, Lola Sánchez Caldentey, Estefanía Torres Martínez, Xabier Benito Ziluaga, Stelios Kouloglou, Kostas Chrysogonos
on behalf of the GUE/NGL Group

Report**A8-0157/2016****Dariusz Rosati**

Mandatory automatic exchange of information in the field of taxation
COM(2016)0025 – C8-0030/2016 – 2016/0010(CNS)

Proposal for a directive**Recital 2 a (new)***Text proposed by the Commission**Amendment*

(2a) Profit shifting, tax avoidance and tax evasion engaged by the MNE Groups through tax planning practices, which were underpinned by favourable tax rulings and tax regimes, coincided with the worsening of taxation on labour income and with the decreasing of the progressiveness of income taxes.

Or. en

4.5.2016

A8-0157/44

Amendment 44

Miguel Viegas, Paloma López Bermejo, Rina Ronja Kari, Fabio De Masi, Maria Lidia Senra Rodríguez, Marisa Matias, Dimitrios Papadimoulis, Tania González Peñas, Miguel Urbán Crespo, Lola Sánchez Caldentey, Estefanía Torres Martínez, Xabier Benito Ziluaga, Anja Hazekamp, Stelios Kouloglou, Kostas Chrysogonos
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Proposal for a directive

Recital 2 b (new)

Text proposed by the Commission

Amendment

(2b) Tax planning practices engaged by the MNE Groups lead to a doubly-unfair situation since they favour MNEs over SMEs and capitalists over workers. In addition, they also deprive Member States of taxing the profits where they were created, which negatively impacts tax revenues and, therefore, people's lives.

Or. en

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A8-0157/45

Amendment 45

Miguel Viegas, Paloma López Bermejo, Rina Ronja Kari, Fabio De Masi, Jiří Maštálka, Maria Lidia Senra Rodríguez, Barbara Spinelli, Marisa Matias, Tania González Peñas, Miguel Urbán Crespo, Lola Sánchez Caldentey, Estefanía Torres Martínez, Xabier Benito Ziluaga

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Mandatory automatic exchange of information in the field of taxation
COM(2016)0025 – C8-0030/2016 – 2016/0010(CNS)

Proposal for a directive

Recital 4

Text proposed by the Commission

(4) Increased transparency towards tax authorities could have the effect of giving MNE Groups an incentive to abandon certain practices and pay their fair share of tax in the country where profits are made. Enhancing transparency for MNE Groups is therefore an essential part of tackling base erosion and profit shifting.

Amendment

(4) Increased transparency *for* tax authorities *and the public* could have the effect of giving MNE Groups an incentive to abandon certain practices and pay their fair share of tax in the country where profits are made. Enhancing transparency for MNE Groups is therefore an essential part of tackling base erosion and profit shifting.

Or. en

4.5.2016

A8-0157/46

Amendment 46

Miguel Viegas, Paloma López Bermejo, Rina Ronja Kari, Fabio De Masi, Jiří Maštálka, Maria Lidia Senra Rodríguez, Barbara Spinelli, Marisa Matias, Dimitrios Papadimoulis, Tania González Peñas, Miguel Urbán Crespo, Lola Sánchez Caldentey, Estefanía Torres Martínez, Xabier Benito Ziluaga, Stelios Kouloglou, Kostas Chrysogonos
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COM(2016)0025 – C8-0030/2016 – 2016/0010(CNS)

Proposal for a directive

Recital 18 a (new)

Text proposed by the Commission

Amendment

(18a) In order to ensure the greatest possible transparency, all the information subject to exchanges between the various tax authorities shall be publicly available;

Or. en

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A8-0157/47

Amendment 47

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COM(2016)0025 – C8-0030/2016 – 2016/0010(CNS)

Proposal for a directive

Annex I – paragraph 3

Directive 2011/16/EU

Annex – Annex III – Section I – paragraph 4

Text proposed by the Commission

Amendment

4. "Excluded MNE Group" means, with respect to any Fiscal Year of the Group, a Group having ***total consolidated group revenue of less than EUR 750 000 000 or an amount in local currency approximately equivalent to EUR 750 000 000*** as of January 2015 during the Fiscal Year immediately preceding the Reporting Fiscal Year as reflected in its Consolidated Financial Statements for such preceding Fiscal Year.

4. "Excluded MNE Group" means, with respect to any Fiscal Year of the Group, a Group having, ***on a consolidated basis, not exceeded the limits of at least two of the three following thresholds on the balance sheet date of the parent undertaking*** as of January 2015 during the Fiscal Year immediately preceding the Reporting Fiscal Year as reflected in its Consolidated Financial Statements for such preceding Fiscal Year:

(a) balance sheet total: EUR 20 000 000;

(b) net turnover: EUR 40 000 000;

(c) average number of employees during the financial year: 250.

(This amendment applies throughout the text. Adopting it will necessitate corresponding changes throughout.)

Or. en