

5.12.2018

A8-0428/59

Amendment 59

Martin Schirdewan, Paloma López Bermejo, Marisa Matias, Martina Michels, Sofia Sakorafa, Dimitrios Papadimoulis, Javier Couso Permuy
on behalf of the GUE/NGL Group

Report

A8-0428/2018

Paul Tang

Common system of a digital services tax on revenues resulting from the provision of certain digital services

(COM(2018)0148 – C8-0137/2018 – 2018/0073(CNS))

Proposal for a directive

Recital 3 a (new)

Text proposed by the Commission

Amendment

(3a) There is a growing public demand for action regarding a fairer taxation for large companies operating largely online. A petition calling for “Mak[ing] the Tech Giants Pay Their Taxes!”^{1a}, launched on November 2018, gathered more than 700 000 signatures. According to research institute Kieskompas (Election Compass)^{1b}, more than 75 % of all citizens in Denmark, Sweden, France, The Netherlands, Germany and Austria agree with the introduction of a Digital Services Tax.

^{1a} ***Avaaz, Make the Tech Giants Pay Their Taxes!***,
https://secure.avaaz.org/campaign/en/tech_tax_104e/, Nov 2018

^{1b} ***Kieskompas, Public perception towards taxing digital companies in six countries***,
<https://policies.kieskompas.nl/digital-tax-report.pdf>, Dec 2018

Or. en

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(COM(2018)0148 – C8-0137/2018 – 2018/0073(CNS))

Proposal for a directive
Article 8 – paragraph 1

Text proposed by the Commission

Amendment

The DST rate shall be **3 %**.

The DST rate shall be **5 %**.

Or. en

Amendment 61

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Common system of a digital services tax on revenues resulting from the provision of certain digital services
(COM(2018)0148 – C8-0137/2018 – 2018/0073(CNS))

Proposal for a directive**Article 24 a (new)**

Text proposed by the Commission

Amendment

Article 24a

Review Clause

Two years after...[the date of entry into force of this Directive], the Commission shall make an assessment of the application of this Directive and present a report to the European Parliament and the Council, accompanied, where appropriate, by proposals for its review in accordance with the principles of fair taxation of the digital sector. In particular, the Commission shall assess:

(a) the increase of the DST rate together with a corresponding tax allowance in order to limit the difference in effective tax rates between the traditional and digital companies;

(b) the scope of DST, including an increase of such scope to include the sale of goods or services which are contracted online via digital interfaces;

(c) the amount of tax paid in each Member State;

(d) the type of digital activities within the scope of this Directive;

(e) the potential tax planning practices that were applied by entities to avoid paying DST;

(f) the functioning of the one-stop-shop;

(g) the cooperation between Member States; and

(h) the overall impact on the internal market taking into account potential distortion of competition.

Or. en