



2018/2121(INI)

20.12.2018

AMENDMENTS

963 - 1284

Draft report

Jeppe Kofod, Luděk Niedermayer

(PE627.890v01-00)

Report on Financial Crimes, Tax Evasion and Tax Avoidance
(2018/2121(INI))

Amendment 963
Louis Michel

Motion for a resolution
Paragraph 151

Motion for a resolution

151. Welcomes the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries; notes that the list has been updated several times on the basis of the assessment of those commitments; underlines that this assessment is based on criteria deriving from a technical scoreboard and that Parliament had no legal involvement in this process; calls in this context on the Commission and the Council to inform Parliament in detail ahead of any proposed change to the list; calls on the Council to publish a regular progress report regarding black- and grey-listed jurisdictions as part of the regular update from the CoC Group to the Council;

Amendment

151. Welcomes the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries; notes that the list has been updated several times on the basis of the assessment of those commitments; underlines that this assessment is based on criteria deriving from a technical scoreboard and that Parliament had no legal involvement in this process; calls in this context on the Commission and the Council to inform Parliament in detail ahead of any proposed change to the list; calls on the Council to publish a regular progress report regarding black- and grey-listed jurisdictions as part of the regular update from the CoC Group to the Council; ***wonders whether a common list of non-cooperating EU Member States and territories should be drawn up;***

Or. fr

Amendment 964
Markus Ferber

Motion for a resolution
Paragraph 151

Motion for a resolution

151. Welcomes the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries; notes that the list has been updated several times on the basis of the assessment of those commitments; underlines that this assessment is based on criteria deriving

Amendment

151. Welcomes the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries; notes that the list has been updated several times on the basis of the assessment of those commitments ***and points out that the black list by now only consists of a***

from a technical scoreboard and that Parliament had no legal involvement in this process; ***calls in this context on the Commission and the Council to inform Parliament in detail ahead of any proposed change*** to the list; calls on the Council to ***publish a regular progress report regarding black- and grey-listed jurisdictions as part of the regular update from the CoC Group to the Council;***

handful of countries; underlines that this assessment is based on criteria deriving from a technical scoreboard and that Parliament had no legal involvement in this process ***and that the screening and monitoring processes are opaque; points out that it is unclear whether real progress has happened with regards to the countries taken from the black list since its inception; regrets that the list only consists of third countries and that no effective sanctions are linked*** to the list; calls on the Council to ***review and revise the list to make it more comprehensive and more effective;***

Or. en

Amendment 965

Maite Pagazaurtundúa Ruiz, Wolf Klinz, Thierry Cornillet, Petr Ježek, Nils Torvalds

Motion for a resolution Paragraph 151

Motion for a resolution

151. Welcomes the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries; notes that the list has been updated several times on the basis of the assessment of those commitments; underlines that this assessment is based on criteria deriving from a technical scoreboard and that Parliament had no ***legal*** involvement in this process; calls in this context on the Commission and the Council to inform Parliament in detail ahead of any proposed change to the list; calls on the Council to publish a regular progress report regarding black- and grey-listed jurisdictions as part of the regular update from the CoC Group to the Council;

Amendment

151. Welcomes the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries; notes that the list has been updated several times on the basis of the assessment of those commitments; underlines that this assessment is based on criteria deriving from a technical scoreboard and that Parliament had no involvement in this ***process; criticises that this lack of transparency and democratic oversight delegitimizes the*** process; calls in this context on the Commission and the Council to inform Parliament in detail ahead of any proposed change to the list; ***considers that the current list is not exhaustive enough***; calls on the Council to publish a regular progress report regarding black- and grey-listed jurisdictions as part of the regular update from the CoC Group to the Council;

Amendment 966

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution**Paragraph 151***Motion for a resolution*

151. Welcomes the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries; notes that the list has been updated several times on the basis of the assessment of those commitments; ***underlines*** that this assessment is based on criteria deriving from a technical scoreboard and that Parliament had no legal involvement in this process; calls in this context on the Commission and the Council to inform Parliament in detail ahead of any proposed change to the list; calls on the Council to publish a regular progress report regarding black- and grey-listed jurisdictions as part of the regular update from the CoC Group to the Council;

Amendment

151. Welcomes the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries; ***is of the opinion that also EU countries should be included in the screening of non-cooperative jurisdictions for tax purposes;*** notes that the list has been updated several times on the basis of the assessment of those commitments; ***regrets*** that this assessment is based on criteria deriving from a technical scoreboard and that Parliament had no legal involvement in this process; calls in this context on the Commission and the Council to inform Parliament in detail ahead of any proposed change to the list; calls on the Council to publish a regular progress report regarding black- and grey-listed jurisdictions as part of the regular update from the CoC Group to the Council;

Amendment 967

Thomas Mann

Motion for a resolution**Paragraph 151***Motion for a resolution*

151. Welcomes the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries;

Amendment

151. Welcomes the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries;

notes that the list has been updated several times on the basis of the assessment of those commitments; underlines that this assessment is based on criteria deriving from a technical scoreboard and that Parliament had no legal involvement in this process; calls in this context on the Commission and the Council to inform Parliament in detail ahead of any proposed change to the list; calls on the Council to publish a regular progress report regarding black- and grey-listed jurisdictions as part of the regular update from the CoC Group to the Council;

notes that the list has been updated several times on the basis of the assessment of those commitments ***and that various countries have been deleted from the EU list***; underlines that this assessment is based on criteria deriving from a technical scoreboard and that Parliament had no legal involvement in this process; calls in this context on the Commission and the Council to inform Parliament in detail ahead of any proposed change to the list; calls on the Council to publish a regular progress report regarding black- and grey-listed jurisdictions as part of the regular update from the CoC Group to the Council;

Or. de

Amendment 968

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 151

Motion for a resolution

151. ***Welcomes*** the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries; notes that the list has been updated several times on the basis of the assessment of those commitments; underlines that this assessment is based on criteria deriving from a technical scoreboard and that Parliament had no legal involvement in this process; calls in this context on the Commission and the Council to inform Parliament in detail ahead of any proposed change to the list; calls on the Council to publish a regular progress report regarding black- and grey-listed jurisdictions as part of the regular update from the CoC Group to the Council;

Amendment

151. ***Notes*** the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries; notes that the list has been updated several times on the basis of the assessment of those commitments; underlines that this assessment is based on criteria deriving from a technical scoreboard and that Parliament had no legal involvement in this process; calls in this context on the Commission and the Council to inform Parliament in detail ahead of any proposed change to the list; calls on the Council to publish a regular progress report regarding black- and grey-listed jurisdictions as part of the regular update from the CoC Group to the Council;

Or. en

Amendment 969

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 151 a (new)

Motion for a resolution

Amendment

151 a. Regrets that given that 2 out of the 3 criteria used by the Council refer to the OECD, the blacklist process seems more an extortive means of getting developing countries to implement standards that they have not participated in setting; than a serious effort to tackle tax evasion and tax avoidance;

Or. en

Amendment 970

Tom Vandenkendelaere

Motion for a resolution

Paragraph 151 a (new)

Motion for a resolution

Amendment

151 a. Recalls that on 9 November 2018, the EU list of non-cooperative jurisdictions for tax purposes was composed of only five tax jurisdictions: American Samoa, Guam, Samoa, Trinidad and Tobago, and the US Virgin Island;

Or. en

Amendment 971

Werner Langen

Motion for a resolution

Paragraph 151 a (new)

Motion for a resolution

Amendment

151a. Regrets the fact that the blacklist contains only five countries and is therefore of no use in combating money laundering, financial crime, tax evasion and tax avoidance;

Or. de

Amendment 972
Markus Ferber

Motion for a resolution
Paragraph 151 a (new)

Motion for a resolution

Amendment

151 a. Deplores that the Commissioner in charge of taxation denies that there are also tax havens within the European Union;

Or. en

Amendment 973
Miguel Urbán Crespo, Martin Schirdewan, Marisa Matias, Paloma López Bermejo

Motion for a resolution
Paragraph 151 b (new)

Motion for a resolution

Amendment

151 b. Deeply regrets the use of criterion 3 in the EU list, requiring countries to commit to and implement the OECD BEPS actions. Over 100 developing countries were excluded from the negotiations of the OECD BEPS action plan, the outcomes of which reflect the priorities of OECD members and have raised concerns amongst developing countries. The EU listing process has pressured developing countries and heavily-indebted island states to implement rules they were not part of negotiating; Notes that this strongly goes

against principles of democratic ownership and policy coherence for development; Deplores the threat of sanctions against Third Countries on the basis of non-transparent criteria that impose endorsement and implementation of the OECD BEPS actions;

Or. en

Amendment 974
Werner Langen

Motion for a resolution
Paragraph 151 b (new)

Motion for a resolution

Amendment

151b. Calls therefore for a deletion from the published list to be made not simply whenever a commitment to reform has been undertaken but only when the changes can actually be verified;

Or. de

Amendment 975
Miguel Urbán Crespo, Martin Schirdewan, Marisa Matias, Paloma López Bermejo

Motion for a resolution
Paragraph 151 c (new)

Motion for a resolution

Amendment

151 c. Notes that the exclusion of EU Member States from the EU list is politically driven, may exacerbate tax competition and ATP within the EU and is viewed as political^{1a};

^{1a} Eurodad et. al., Tax Games: the Race to the Bottom, Europe's role in supporting an unjust tax system 2017, December 2017, p37; and Oxfam, Blacklist or whitewash? What a real EU blacklist of tax havens should look like, 2017.

Amendment 976

Werner Langen

Motion for a resolution

Paragraph 151 c (new)

Motion for a resolution

Amendment

151c. Regrets the fact that these lists are compiled only for non-EU countries and objects to the lack of a similar instrument for abuse in Member States;

Or. de

Amendment 977

Peter Simon, Ramón Jáuregui Atondo, Evelyn Regner, Dietmar Köster, Olle Ludvigsson

Motion for a resolution

Paragraph 152

Motion for a resolution

Amendment

152. Deeply regrets the lack of transparency during the initial listing process; welcomes, however, the improvement in transparency made by the disclosure of letters sent to jurisdictions screened by the CoC Group, as well as the set of commitment letters received; calls for all remaining undisclosed letters to be made publicly available to ensure scrutiny and proper implementation of commitments;

152. Deeply regrets the lack of transparency during the initial listing process ***by failing to ensure an objective application of the listing criteria laid down by ECOFIN, free from any political interference***; welcomes, however, the improvement in transparency made by the disclosure of letters sent to jurisdictions screened by the CoC Group, as well as the set of commitment letters received; calls for all remaining undisclosed letters to be made publicly available to ensure scrutiny and proper implementation of commitments;

Or. en

Amendment 978

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 152

Motion for a resolution

152. Deeply regrets the lack of transparency during the initial listing process; welcomes, however, the improvement in transparency made by the disclosure of letters sent to jurisdictions screened by the CoC Group, as well as the set of commitment letters received; calls for all remaining undisclosed letters to be made publicly available to ensure scrutiny and proper implementation of commitments;

Amendment

152. Deeply regrets the lack of transparency during the initial listing process; welcomes, however, the improvement in transparency made by the disclosure of letters sent to jurisdictions screened by the CoC Group, as well as the set of commitment letters received; calls for all remaining undisclosed letters to be made publicly available to ensure scrutiny and proper implementation of commitments; ***recommends to put countries that refuse to disclose their commitment letter on the blacklist;***

Or. en

Amendment 979

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution
Paragraph 152 a (new)

Motion for a resolution

Amendment

152 a. Calls on the Council to provide clear information on the specific criteria used to clear 20 jurisdictions from the 92 that were originally assessed, as at the moment only the names of such jurisdictions^{1a} and the letters of comfort are available, but those do not allow for a clear understanding on why jurisdictions that are such relevant trade partners of the EU, such as the US who was identified to have a lack of transparency and preferential Corporate Income Tax regimes, were so rapidly cleared and not listed;

^{1a} ***Council of the EU.2018, June 8. Code***

Or. en

Amendment 980

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 152 a (new)

Motion for a resolution

Amendment

152 a. Recommends that the blacklisting process be made by a panel of independent experts rather than by the CoC group, so as to increase the objectivity and transparency of the EU list and to make it free from any political interference; believes that a more transparent and objective EU list will improve the credibility of the EU in its fight against tax havens;

Or. en

Amendment 981

David Coburn

on behalf of the EFDD Group

Raymond Finch

Motion for a resolution

Paragraph 153

Motion for a resolution

Amendment

153. Welcomes the recent clarifications from the CoC Group on fair taxation criteria, especially regarding the lack of economic substance for jurisdictions having no corporate income tax rate or a rate close to 0 %; calls on the Member States to work towards the gradual improvement of the EU listing criteria to cover all harmful tax practices⁷⁹ ;

deleted

⁷⁹ *Work on fair taxation criteria 2.1 and 2.2 of Council conclusions 14166/16 of 8 November 2016.*

Or. en

Amendment 982

Peter Simon, Pervenche Berès, Ramón Jáuregui Atondo, Arndt Kohn, Virginie Rozière, Paul Tang, Evelyn Regner, Mady Delvaux, Elly Schlein, Dietmar Köster, Olle Ludvigsson

Motion for a resolution Paragraph 153

Motion for a resolution

153. Welcomes the recent clarifications from the CoC Group on fair taxation criteria, especially regarding the lack of economic substance for jurisdictions having no corporate income tax rate or a rate close to 0 %; calls on the Member States to work towards the gradual improvement of the EU listing criteria to cover all harmful tax practices⁷⁹ ;

⁷⁹ Work on fair taxation criteria 2.1 and 2.2 of Council conclusions 14166/16 of 8 November 2016.

Amendment

153. Welcomes the recent clarifications from the CoC Group on fair taxation criteria, especially regarding the lack of economic substance for jurisdictions having no corporate income tax rate or a rate close to 0 %; calls on the Member States to work towards the gradual improvement of the EU listing criteria to cover all harmful tax practices⁷⁹ ***by determining a minimum level of effective taxation and by reviewing all potential harmful practices granting large tax exemptions or deductions which are disconnected from the domestic economy; regrets that the same criteria used to include the jurisdictions of third countries on the European list do not apply internally to Member States and that the EU consequently loses credibility to call on other countries to comply with standards of tax good governance;***

⁷⁹ Work on fair taxation criteria 2.1 and 2.2 of Council conclusions 14166/16 of 8 November 2016.

Or. en

Amendment 983

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 153

Motion for a resolution

153. Welcomes the recent clarifications from the CoC Group on fair taxation criteria, especially regarding the lack of economic substance for jurisdictions having no corporate income tax rate or a rate close to 0 %; calls on the Member States to work towards the gradual improvement of the EU listing criteria to cover all harmful tax practices⁷⁹;

⁷⁹ Work on fair taxation criteria 2.1 and 2.2 of Council conclusions 14166/16 of 8 November 2016.

Amendment

153. Welcomes the recent clarifications from the CoC Group on fair taxation criteria, especially regarding the lack of economic substance for jurisdictions having no corporate income tax rate or a rate close to 0 %; calls on the Member States to work towards the gradual improvement of the EU listing criteria to cover all harmful tax practices⁷⁹, ***including criteria like the advantages given to non-residents or the transparency of the tax ruling system;***

⁷⁹ Work on fair taxation criteria 2.1 and 2.2 of Council conclusions 14166/16 of 8 November 2016.

Or. en

Amendment 984

Peter Simon, Pervenche Berès, Ramón Jáuregui Atondo, Arndt Kohn, Paul Tang, Virginie Rozière, Evelyn Regner, Mady Delvaux, Elly Schlein, Dietmar Köster, Olle Ludvigsson

Motion for a resolution

Paragraph 153 a (new)

Motion for a resolution

Amendment

153 a. Welcomes the new OECD global standard on substantial activities factor to no or only nominal tax jurisdictions^{1a}, largely inspired by the EU work on the EU listing process (Fair criterion 2.2 of the EU list); calls on EU Member States to push for a more ambitious global standard including a minimum level of effective taxation;

^{1a} **OECD, “Resumption of Application of Substantial Activities Factor to No or only Nominal Tax Jurisdictions Inclusive Framework on BEPS: Action 5”, <http://www.oecd.org/tax/beps/resumption-of-application-of-substantial-activities-factors.pdf>, 2018**

Or. en

Amendment 985
Luděk Niedermayer, Jeppe Kofod

Motion for a resolution
Paragraph 153 a (new)

Motion for a resolution

Amendment

153 a. Calls on Member states to push the G20 to reform the OECD blacklist criteria to go beyond pure tax transparency and tackle tax evasion and aggressive tax planning as well;

Or. en

Amendment 986
Luděk Niedermayer, Jeppe Kofod

Motion for a resolution
Paragraph 153 b (new)

Motion for a resolution

Amendment

153 b. Reminds that, in order to improve the Union and Member States fight against money laundering, all available data, including macroeconomic ones, must be used effectively^{1e};

^{1e} **“The missing profits of nations” by T. Torslov, L. Wier and G. Zucman indicates in its first part that using modern macroeconomic models and data from published Balance of Payments, the tax**

revenue globally per year amounts to around 200 billion \$ and Foreign Direct Investment (FDI) channelled through a tax haven jurisdiction amounts to a range between 10 to 30% of total FDI. These figures are quite higher than the estimations so far using other methods.

Or. en

Amendment 987

David Coburn

on behalf of the EFDD Group

Raymond Finch

Motion for a resolution

Paragraph 154

Motion for a resolution

Amendment

154. Calls, in the specific case of Switzerland, for which no precise deadline is envisaged due to a previous agreement between Switzerland and the EU, for the country to be put on Annex I by the end of 2019, provided that, following the proper escalation process, Switzerland does not repeal its non-compliant tax regimes, which allow unequal treatment of foreign and domestic income as well as tax benefits for certain types of companies, by then;

deleted

Or. en

Amendment 988

Barbara Kappel

Motion for a resolution

Paragraph 154

Motion for a resolution

Amendment

154. Calls, in the specific case of Switzerland, for which no precise deadline is envisaged due to a previous agreement between Switzerland and the

deleted

EU, for the country to be put on Annex I by the end of 2019, provided that, following the proper escalation process, Switzerland does not repeal its non-compliant tax regimes, which allow unequal treatment of foreign and domestic income as well as tax benefits for certain types of companies, by then;

Or. en

Amendment 989

Louis Michel

Motion for a resolution

Paragraph 154

Motion for a resolution

154. Calls, in the specific case of Switzerland, for which no precise deadline is envisaged due to a previous agreement between Switzerland and the EU, for the country to be put on Annex I by the end of 2019, provided that, following the proper escalation process, Switzerland does not repeal its non-compliant tax regimes, which allow unequal treatment of foreign and domestic income as well as tax benefits for certain types of companies, by then;

Amendment

154. Calls, in the specific case of Switzerland (***currently on the grey list***), for which no precise deadline is envisaged due to a previous agreement between Switzerland and the EU, for the country to be put on Annex I by the end of 2019, provided that, following the proper escalation process, Switzerland does not repeal its non-compliant tax regimes, which allow unequal treatment of foreign and domestic income as well as tax benefits for certain types of companies, by then;

Or. fr

Amendment 990

Peter Simon, Paul Tang, Elly Schlein, Evelyn Regner, Dietmar Köster, Olle Ludvigsson

Motion for a resolution

Paragraph 154 a (new)

Motion for a resolution

Amendment

154 a. Recalls a research study showing that tax avoidance via six EU Member States results in a loss of 42.8 billion in tax revenue in the other 22 Member

States^{1a}, which means that the net payment position of these countries can be offset against the losses they inflict on the tax base of other Member States; notes for instance, that the Netherlands impose a net cost on the Union as a whole of 11.2 billion euro, which means the country is in fact not a net contributor but a net recipient;

^{1a} <http://gabriel-zucman.eu/files/TWZ2018.pdf>

Or. en

Amendment 991
Marco Valli

Motion for a resolution
Paragraph 154 a (new)

Motion for a resolution

Amendment

154 a. Deeply regrets that EU countries were fully excluded from the screening process of the EU list, although several Member States fail to comply with the EU's own criteria; recalls that according to NGO's assessments, at least four or six EU Member States should be included in the list of non-cooperative jurisdictions if screened against the same criteria set by the EU to screen third countries^{1a}; points out that such ex ante exemption undermines the legitimacy, credibility and effectiveness of the blacklisting tool;

^{1a} *According to the assessment conducted by Oxfam, the four countries are Ireland, Luxembourg, Malta and the Netherlands. Tax Justice Network adds Cyprus and the United Kingdom. Source: Oxfam, Blacklist or whitewash? What a real EU blacklist of tax havens should look like, November 2017; Tax Justice Network, Paradise lost, Who will feature on the common EU blacklist of non-cooperative*

Amendment 992

Wolf Klinz, Thierry Cornillet, Petr Ježek, Nils Torvalds, Maite Pagazaurtundúa Ruiz

Motion for a resolution

Paragraph 154 a (new)

Motion for a resolution

Amendment

154 a. Calls in the specific case of non-cooperative tax jurisdictions inside the EU for measures, such as the suspension of budgetary commitments concerning Union funds, until the national tax legislation complies with regulatory standards (including automatic exchange of information and BEPS implementation);

Amendment 993

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 154 a (new)

Motion for a resolution

Amendment

154 a. Is concerned with the fact that even when Switzerland does repeal its non-compliant tax regimes, it may create new ones -as noted by some organizations and experts-, and that in that case the Council would still remove Switzerland from the grey list of non-cooperative tax jurisdictions^{1a}; calls for the Council to reconsider their assessment on Switzerland and on any other third country that could be having a similar legislative change;

*1a TAX3 PUBLIC
HEARING“RELATIONS WITH
SWITZERLAND IN TAX MATTERS
AND THE FIGHT AGAINST MONEY
LAUNDERING” held on October 1,
2018; and TAX3 Exchange of views with
Fabrizia Lapecorella, Chair of the Code
of Conduct Group on Business Taxation,
held on October 10,2018.*

Or. en

Amendment 994
Marco Valli

Motion for a resolution
Paragraph 154 b (new)

Motion for a resolution

Amendment

*154 b. Welcomes the statement made by
the Chair of the Code of Conduct Group
during the TAX3 committee hearing of 10
October 2018, which reported that the
possibility of screening Member States
against the same criteria set for the EU
list is under discussion in the context of
the revision of the mandate of the Code
Group;*

Or. en

Amendment 995
**Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric,
Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt
Carthy, Miguel Viegas**

Motion for a resolution
Paragraph 154 b (new)

Motion for a resolution

Amendment

*154 b. Notes that as of December 2018
there are only 5 countries remaining in
the list; is concerned by what seems to
soon end up in an empty listing process
similar to that of the OECD which*

resulted in only Trinidad and Tobago remaining in the list; calls for the European Commission and the Council of the European Union to work on a more serious, and objective methodology, which does not rely in commitments but rather on an assessment of the effects of effectively implemented legislation;

Or. en

Amendment 996

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 154 b (new)

Motion for a resolution

Amendment

154 b. Notes that the negotiations between the EU and Switzerland on the revision of the bilateral approach to reciprocal market access are still ongoing; calls on the Commission to ensure that the final agreement between the EU and Switzerland contains a tax good governance clause including specific rules on State aid under the form of a tax advantage, transparency requirements regarding the automatic exchange of information on taxation and beneficial ownership as well as anti-money laundering provisions;

Or. en

Amendment 997

Peter Simon, Pervenche Berès, Ramón Jáuregui Atondo, Arndt Kohn, Mady Delvaux, Paul Tang, Virginie Rozière, Evelyn Regner, Elly Schlein, Dietmar Köster, Olle Ludvigsson

Motion for a resolution

Paragraph 154 b (new)

Motion for a resolution

Amendment

154 b. Welcomes the expected review of the EU list in the first quarter of 2019; asks the Council to release a detailed assessment of commitments from jurisdictions which committed to reform and were listed on Annex II when the first EU list was released on December 5th 2017; demands that jurisdictions listed on Annex II thanks to commitments made in 2017 are listed on Annex I if the due reforms have not been implemented by the end of 2018 or the agreed timeline;

Or. en

Amendment 998

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 154 a (new)

Motion for a resolution

Amendment

154 a. Is concerned that Austrian residents who hold bank accounts with credit institutions in Liechtenstein are not affected by the Act on Common Reporting Standards if their capital incomes are yielded from asset structures (private foundations, establishments, trusts and the like), and the credit institution in Liechtenstein takes care of the taxation in accordance with bilateral treaties; calls on Austria to change its law in this regard so as to close the loophole of the CRS;

Or. en

Amendment 999

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas, Stelios Kouloglou

Motion for a resolution
Paragraph 154 c (new)

154 c. Recalls the European Parliament's position on the EU list of non-cooperative tax jurisdictions regretting that the EU list of non-cooperative tax jurisdictions approved and published by the Council focuses only on jurisdictions outside the EU, omitting countries within the EU that have played a systematic role in promoting and enabling harmful tax practices and that do not meet the fair taxation criterion^{1a}; and calls for the Commission and the Council to come up with an EU list of EU tax havens;

^{1a} European Parliament recommendation of 13 December 2017 to the Council and the Commission following the inquiry into money laundering, tax avoidance and tax evasion (Texts adopted, P8_TA-(2017)0491).

Or. en

Amendment 1000

Peter Simon, Pervenche Berès, Ramón Jáuregui Atondo, Arndt Kohn, Paul Tang, Virginie Rozière, Mady Delvaux, Doru-Claudian Frunzulică, Elly Schlein, Dietmar Köster, Olle Ludvigsson

**Motion for a resolution
Paragraph 154 c (new)**

154 c. Notes that developing countries might not possess the resources to implement newly agreed international or European tax standards and /or might have more urgent tax gap issues to tackle to ensure they generate sufficient revenues to provide for essential public services; subsequently calls on the Council to exclude counter measures such as cuts in development aid;

Or. en

Amendment 1001

Peter Simon, Paul Tang, Elly Schlein, Evelyn Regner, Dietmar Köster, Arndt Kohn, Olle Ludvigsson

Motion for a resolution

Paragraph 154 d (new)

Motion for a resolution

Amendment

154 d. Notes that, according to data of the Organisation for Economic Cooperation and Development (OECD) on foreign direct investment, Luxembourg and the Netherlands combined have more inward investment than the US, the vast majority of which is in special-purpose entities with no substantial economic activity, and Ireland has more inward investment than either Germany or France; points out that, according to its National Statistics Office, foreign investment in Malta amounts to 1 474 % of the size of its economy; notes that, according to research carried out by the University of Amsterdam, 23 % of all corporate investments that ended up in tax havens passed through the Netherlands; believes that these data are a clear indication that some Member States are facilitating excessive profit-shifting activities at the expense of other Member States;

Or. en

Amendment 1002

Peter Simon, Paul Tang, Evelyn Regner, Elly Schlein, Dietmar Köster, Arndt Kohn, Virginie Rozière, Olle Ludvigsson

Motion for a resolution

Paragraph 154 e (new)

Motion for a resolution

Amendment

154 e. Recalls that the European Commission has criticised seven member states - Belgium, Cyprus, Hungary, Ireland, Luxembourg, Malta and The

Netherlands, for their "aggressive" tax policies, arguing that they have tax policies that undermine the integrity of the European single market;

Or. en

Amendment 1003

Miguel Urbán Crespo, Marie-Pierre Vieu, Emmanuel Maurel, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 154 d (new)

Motion for a resolution

Amendment

154 d. Points out that for the EU to hold a leading role in the global fight against tax evasion, aggressive tax planning and money laundering, it would be important for the European Commission to get its own house in order by ensuring that those with a commercial or vested interest in promoting tax avoidance and tax evasion should not have a role in guiding or advising the EU's policy-making on tax avoidance and tax evasion;

Or. en

Amendment 1004

Peter Simon, Paul Tang, Elly Schlein, Evelyn Regner, Pervenche Berès, Dietmar Köster, Arndt Kohn, Virginie Rozière, Olle Ludvigsson

Motion for a resolution

Paragraph 154 f (new)

Motion for a resolution

Amendment

154 f. Calls, therefore, on the Commission to regard explicitly at least Luxembourg, the Netherlands, Ireland and Malta as EU tax havens;

Or. en

Amendment 1005

Peter Simon, Dietmar Köster, Pervenche Berès, Ramón Jáuregui Atondo, Arndt Kohn, Paul Tang, Virginie Rozière, Evelyn Regner, Doru-Claudian Frunzulică, Elly Schlein, Olle Ludvigsson

Motion for a resolution

Paragraph 154 g (new)

Motion for a resolution

Amendment

154 g. Notes the current negotiations between the EU and Switzerland towards a Framework Agreement; stresses its view that the EU should renegotiate its trade, economic and other relevant bilateral agreements with Switzerland to bring them into line with EU anti-tax fraud policy and anti-money laundering legislation, so as to eliminate serious flaws in the Swiss supervisory system which enable a policy of internal banking secrecy to continue, as well as the creation of offshore structures worldwide, tax fraud and tax evasion not constituting a criminal offence, weak supervision, the inadequate self-regulation of obliged entities, and aggressive prosecution and harassment of whistle-blowers;

Or. en

Amendment 1006

Marco Valli

Motion for a resolution

Paragraph 155

Motion for a resolution

Amendment

155. Renews its call for countermeasures aimed at incentivising ***compliance by the countries listed in Annex I*** of the EU list; takes note that most countermeasures proposed by the Council are left to national discretion;

155. Renews its call for ***effective and deterrent*** countermeasures ***against non-cooperative jurisdictions, both at EU and Member States level***, aimed at incentivising ***good cooperation in tax matters***; stresses, however, that the EU list ***cannot serve as a basis for the implementation of countermeasures, as long as it continues***

to disproportionately target small and lower-income countries, omitting the most notorious tax havens, and the overall listing process is not credible, unbiased and fully transparent, as highlighted by experts during the hearing held on 15 May^{1a}; reiterates its call on the Commission to refrain from concluding trade agreements with jurisdictions that do not comply with the EU tax good governance standards and, if applicable, to suspend or review existing ones; takes note that most countermeasures proposed by the Council are left to national discretion;

^{1a} Contributions by Alex Cobham (Tax Justice Network) and Johan Langerock (Oxfam), TAX3 committee hearing on the fight against harmful tax practices within the EU and abroad, 15 May 2018.

Or. en

Amendment 1007

Markus Ferber

Motion for a resolution

Paragraph 155

Motion for a resolution

155. Renews its call for countermeasures aimed at incentivising compliance by the countries listed in Annex I of the EU list; **takes note** that most countermeasures proposed by the Council are left to national discretion;

Amendment

155. Renews its call for **effective** countermeasures aimed at incentivising compliance by the countries listed in Annex I of the EU list; **deplores** that most countermeasures proposed by the Council are left to national discretion;

Or. en

Amendment 1008

Roberta Metsola

Motion for a resolution

Paragraph 155

Motion for a resolution

155. Renews its call for countermeasures aimed at incentivising compliance by the countries listed in Annex I of the EU list; takes note that most countermeasures proposed by the Council are left to national discretion;

Amendment

155. Renews its call for countermeasures aimed at incentivising compliance by the ***third*** countries listed in Annex I of the EU list; takes note that most countermeasures proposed by the Council are left to national discretion;

Or. en

Amendment 1009

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 155 a (new)

Motion for a resolution

Amendment

155 a. Calls for the setting up of dissuasive and EU-wide harmonised sanctions for the blacklisted countries; recommends that the coordinated denunciation by Member States of bilateral tax treaties with those countries be considered as one of the last resort sanctions;

Or. en

Amendment 1010

Peter Simon, Evelyn Regner, Mady Delvaux, Dietmar Köster, Arndt Kohn, Olle Ludvigsson

Motion for a resolution
Paragraph 156

Motion for a resolution

Amendment

156. Calls on the Member States to adopt a single set of strong countermeasures, including automatic CFC rules, ***for blacklisted jurisdictions*** unless the taxpayers convey genuine economic activities there; invites both tax

156. Calls on the Member States to adopt a single set of strong countermeasures, including ***withholding taxes, exclusion from public procurement calls and withdrawal of business licences for the intermediaries and companies***

administrations and taxpayers to cooperate to gather the relevant facts in case the controlled foreign company carries out substantive real economic activity and has substantial economic presence supported by staff, equipment, assets and premises, as evidenced by relevant facts and circumstances;

*present in blacklisted tax havens and automatic CFC rules **applied to the latter**, unless the taxpayers convey genuine economic activities there **and are subject to increased audit requirements***; invites both tax administrations and taxpayers to cooperate to gather the relevant facts in case the controlled foreign company carries out substantive real economic activity and has substantial economic presence supported by staff, equipment, assets and premises, as evidenced by relevant facts and circumstances;

Or. en

Amendment 1011
Marco Valli

Motion for a resolution
Paragraph 156

Motion for a resolution

156. Calls on the Member States to adopt a single set of strong countermeasures, including automatic CFC rules, for blacklisted jurisdictions unless the taxpayers convey genuine economic activities there; invites both tax administrations and taxpayers to cooperate to gather the relevant facts in case the controlled foreign company carries out substantive real economic activity and has substantial economic presence supported by staff, equipment, assets and premises, as evidenced by relevant facts and circumstances;

Amendment

156. Calls on the Member States to adopt a single set of strong countermeasures, including, *inter alia*, automatic CFC rules, ***withholding taxes on payments to low-tax jurisdictions, penalties, or the suspension/termination of double taxation agreements***, for blacklisted jurisdictions, unless the taxpayers convey genuine economic activities there; invites both tax administrations and taxpayers to cooperate to gather the relevant facts in case the controlled foreign company carries out substantive real economic activity and has substantial economic presence supported by staff, equipment, assets and premises, as evidenced by relevant facts and circumstances;

Or. en

Amendment 1012
Marco Valli

Motion for a resolution
Paragraph 156 a (new)

Motion for a resolution

Amendment

156 a. Stresses the urgent need to stop EU funds from being channelled via tax havens, while ensuring that targeted aid is still provided to the people in need; welcomes in this regard the general provision on tax good governance, inserted in the revised Financial Regulation of 18 July 2018, prohibiting implementing partners managing EU funds to support projects or actions that contribute to tax avoidance, tax fraud and tax evasion;

Or. en

Amendment 1013

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution
Paragraph 156 a (new)

Motion for a resolution

Amendment

156 a. Recalls the position of the European Parliament in the interim report on MFF, urging for a genuine fight against tax evasion and avoidance, with the introduction of dissuasive sanctions, for offshore territories and for the enablers or promoters of such activities, particularly and as a first step those operating on the European mainland; believes that Member States should cooperate by establishing a coordinated system for monitoring capital movements in order to fight tax evasion, tax avoidance and money laundering;^{1a}

^{1a} Par. 48 of the Interim report on the Multiannual Financial Framework 2021-

Amendment 1014

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 156 a (new)

Motion for a resolution

Amendment

156 a. Notes that sanctions and countermeasures are essential to fight against money laundering, tax evasion and tax avoidance; notes in this regard that the economic weight of the European Union is a strength and can be a deterrent for tax havens and non-cooperative jurisdictions that would politically and economically suffer from such sanctions;

Amendment 1015

Marco Valli

Motion for a resolution
Paragraph 157 a (new)

Motion for a resolution

Amendment

157 a. Reiterates its call on competent authorities to impose the suspension or withdrawal of licenses on financial institutions and intermediaries who are proven to be involved in assisting or enabling tax fraud, aggressive tax planning and money laundering;

Amendment 1016

Marco Valli

Motion for a resolution
Paragraph 157 b (new)

Motion for a resolution

Amendment

157 b. Renews its call to introduce a ban on EU-based financial institutions and intermediaries from operating in jurisdictions included in the EU list of non cooperative tax jurisdictions and the EU list of countries with strategic deficiencies in their AML/CFT regimes;

Or. en

Amendment 1017
Thomas Mann

Motion for a resolution
Paragraph 158

Motion for a resolution

Amendment

158. Reiterates its call for the EU to have a leading role in the global fight against tax evasion, aggressive tax planning and money laundering, in particular through Commission initiatives in all related international forums;

158. Reiterates its call for the EU ***and the Member States*** to have a leading role in the global fight against tax evasion, aggressive tax planning and money laundering, in particular through Commission initiatives in all related international forums;

Or. de

Amendment 1018
Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 158

Motion for a resolution

Amendment

158. Reiterates its call for the EU to have a leading role in the global fight against tax evasion, aggressive tax planning and money laundering, in

158. Reiterates its call for the EU to have a leading role in the global fight against tax evasion, aggressive tax planning and money laundering, in

particular through Commission initiatives
in all related international forums;

particular through Commission initiatives
in all related international forums;
*considers that the EU should also lead by
example, and calls on the Commission to
ensure that those with a commercial or
vested interest in promoting tax avoidance
and tax evasion should not have a role in
guiding or advising the EU's policy-
making on these matters;*

Or. en

Amendment 1019

Dariusz Rosati

Motion for a resolution

Paragraph 158

Motion for a resolution

158. Reiterates its call for the EU to
have a leading role in the global fight
against tax evasion, aggressive tax
planning and money laundering, in
particular through Commission initiatives
in all related international forums;

Amendment

158. Reiterates its call for the EU to
have a leading role in the global fight
against tax evasion, aggressive tax
planning and money laundering, in
particular through Commission initiatives
in all related international forums; *regrets,
however, that while the EU adopts OECD
BEPS proposals, some proposals going
beyond the OECD recommendations but
could serve as a basis for further fruitful
work on the international level are stalled
in the Council;*

Or. en

Amendment 1020

Anne Sander

Motion for a resolution

Paragraph 158

Motion for a resolution

158. Reiterates its call for the EU to
have a leading role in the global fight
against tax evasion, aggressive tax
planning and money laundering, in

Amendment

158. Reiterates its call for the EU to
have a leading role in the global fight
against tax evasion, aggressive tax
planning and money laundering, in

particular through Commission initiatives
in all related international forums;

particular through Commission initiatives
in all related international forums;
*reiterates the importance of urging
reciprocity in international and bilateral
negotiations between the EU and its
partners in the field of taxation to enable
greater convergence on practices;*

Or. fr

Amendment 1021

**Peter Simon, Doru-Claudian Frunzuliță, Evelyn Regner, Elly Schlein, Dietmar Köster,
Olle Ludvigsson, Virginie Rozière**

Motion for a resolution Paragraph 158

Motion for a resolution

158. Reiterates its call for the EU to
have a leading role in the global fight
against tax evasion, aggressive tax
planning and money laundering, in
particular through Commission initiatives
in all related international forums;

Amendment

158. Reiterates its call for the EU to
have a leading role in the global fight
against tax evasion, aggressive tax
planning and money laundering, in
particular through Commission initiatives
in all related international forums; ***calls on
the EU as a member of the G20 to aim for
that forum to undertake a strong action
against tax competition;***

Or. en

Amendment 1022 **Roberts Zile**

Motion for a resolution Paragraph 158

Motion for a resolution

158. Reiterates its call for the EU to
have a leading role in the global fight
against tax evasion, aggressive tax
planning and money laundering, in
particular through Commission initiatives
in all related international forums;

Amendment

158. Reiterates its call for the EU to
have a leading role in the global fight
against tax evasion, aggressive tax
planning and money laundering, in
particular through Commission initiatives
in all related international forums; ***regrets
that in fight against money laundering,
the EU has so far not set the best***

example;

Or. en

Amendment 1023

Thierry Cornillet, Petr Ježek, Wolf Klinz, Nils Torvalds, Maite Pagazaurtundúa Ruiz, Louis Michel

**Motion for a resolution
Paragraph 158**

Motion for a resolution

158. Reiterates its call for the EU to have a leading role in the global fight against tax evasion, aggressive tax planning and money laundering, in particular through Commission initiatives in all related international forums;

Amendment

158. Reiterates its call for the EU to have a leading role in the global fight against tax evasion, aggressive tax planning and money laundering, in particular through Commission initiatives in all related international forums; ***calls on the EU and Member States to prepare themselves ex ante in order to express a concerted position in those fora;***

Or. en

Amendment 1024

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Paragraph 158 a (new)**

Motion for a resolution

Amendment

158 a. Regrets that the current OECD tax committee cannot be nor is sufficiently inclusive, as it is not the United Nations; the OECD is integrated only by 34 countries that tend to be industrialized ones, is not democratically governed and its decisions on recommendations are not guided by democratic rules

Or. en

Amendment 1025

Anne Sander

Motion for a resolution

Paragraph 158 a (new)

Motion for a resolution

Amendment

158a. Stresses the need to step up international cooperation on taxation; reiterates that to bring about a suitable response in a world where capital flows know no border a global approach has to be taken to the issue; recognises that the OECD has played a major role in the field of taxation since the financial crisis; reiterates that multilateralism and cooperation between states continues to be the best way to achieve tangible results; calls on all the OECD states to transpose these rules to produce a race to the top in taxation practices worldwide;

Or. fr

Amendment 1026

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 158 b (new)

Motion for a resolution

Amendment

158 b. Regrets that the G20/OECDBEPS Action Plan did not intend nor did it resulted in addressing the problem of source and residence taxation which is at the core of the base erosion problem;

Or. en

Amendment 1027

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution
Paragraph 158 c (new)

Motion for a resolution

Amendment

158 c. Underlines that given its lack of representation and of democratic governance, the OECD is not the place to discuss the allocation of taxing rights among industrialized and developing countries;

Or. en

Amendment 1028

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution
Paragraph 158 d (new)

Motion for a resolution

Amendment

158 d. Calls on Member States to support the creation of a global body within the UN framework, well-equipped and with sufficient additional resources to ensure that all countries can participate on an equal footing in the formulation and reform of global tax policies^{1a}, and for such body to address unsolved tax questions such as the allocation of taxing rights among countries;

^{1a} European Parliament resolution of 6 July 2016 on tax rulings and other measures similar in nature or effect (Texts adopted, P8_TA(2016)0310); and European Parliament recommendation of 13 December 2017 to the Council and the Commission following the inquiry into money laundering, tax avoidance and tax evasion (Texts adopted, P8_TA-(2017)0491).

Or. en

Amendment 1029

Thierry Cornillet, Petr Ježek, Wolf Klinz, Nils Torvalds, Maite Pagazaurtundúa Ruiz

Motion for a resolution

Paragraph 159

Motion for a resolution

159. *Recalls its position regarding* the creation of a global tax body *within the UN framework*, which should be well equipped and have sufficient resources *to ensure that* all countries can participate on an equal footing in the formulation and reform of global tax policies;

Amendment

159. *Believes that* the creation of a global tax body, which should be well equipped and have sufficient resources *only makes sense if* all countries can participate on an equal footing in the formulation and reform of global tax policies *and which has sanctioning powers and does not function by unanimity voting* ;

Or. en

Amendment 1030

Peter Simon, Evelyn Regner, Elly Schlein, Dietmar Köster, Olle Ludvigsson

Motion for a resolution

Paragraph 159

Motion for a resolution

159. Recalls its position regarding the creation of *a global* tax body within the UN framework, which should be well equipped and have sufficient resources to ensure that all countries can participate on an equal footing in the formulation and reform of global tax policies;

Amendment

159. Recalls its position regarding the creation of *an intergovernmental* tax body within the UN framework, which should be well equipped and have sufficient resources to ensure that all countries can participate on an equal footing in the formulation and reform of global tax policies;

Or. en

Amendment 1031

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 159 a (new)

Motion for a resolution

Amendment

159 a. Acknowledges that the G77 and China have also called in 2017 for the UN Committee of Experts on International Cooperation in Tax Matters to be upgraded to an intergovernmental UN Global Tax Body;

Or. en

Amendment 1032

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 159 a (new)

Motion for a resolution

Amendment

159 a. Calls on the Commission to take a leading role in the global debate and to urgently explore the ways for the pricing of digital assets; encourages the EU institutions to take the lead in the taxing of Tech Giants to speed up the work at OECD and UN levels; recalls, however, that the EU shall not wait for a global solution and shall immediately act;

Or. en

Amendment 1033

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 159 b (new)

Motion for a resolution

Amendment

159 b. Asks Member States to delegate to the Commission the power to renegotiate on their behalf the tax treaties with third countries, so as to integrate the new

definition of a significant digital presence in a harmonised way once it is adopted at EU level; strongly believes it is essential in order to avoid creating any loopholes in the international tax environment;

Or. en

Amendment 1034

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Paragraph 159 b (new)**

Motion for a resolution

Amendment

159 b. Calls for Member States to revise their positions regarding the creation of a global tax body within the UN in order to incorporate this global call to their agendas

Or. en

Amendment 1035

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Paragraph 159 c (new)**

Motion for a resolution

Amendment

159 c. Regrets that the G20/OECD's inclusive framework is stopping a discussion on international taxation that should take place in the context of the United Nations; calls on Member States to support a reform of the United Nations tax committee to turn it into a UN tax body; and ensure that the such body has sufficient resources to ensure all countries can participate on an equal footing;

Amendment 1036**Marco Valli****Motion for a resolution****Paragraph 160***Motion for a resolution*

160. Calls for a global summit on ***remaining necessary*** global tax reforms in order to enhance international cooperation and put pressure on all countries, in particular their financial centres, to comply with transparency and fair taxation standards; calls for the Commission to take the initiative for such a summit and for the summit to allow for the establishment of the abovementioned global tax body;

Amendment

160. Calls for a global summit on ***the urgently needed fundamental*** global tax reforms in order to ***move towards a fair and sustainable taxation system***, enhance international cooperation, ***strengthen tax revenue collection*** and put pressure on all countries, in particular their financial centres, to comply with transparency and fair taxation standards; calls for the Commission to take the initiative for such a summit and for the summit to allow for the establishment of the abovementioned global tax body;

Or. en

Amendment 1037

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution**Paragraph 160***Motion for a resolution*

160. Calls for a global summit on ***remaining necessary*** global tax reforms in order to enhance international cooperation and put pressure on all countries, in particular their financial centres, to comply with transparency and fair taxation standards; calls for the Commission to take the initiative for such a summit and for the summit to allow for the establishment of the abovementioned global tax body;

Amendment

160. Calls for a global summit on ***the urgently needed fundamental*** global tax reforms in order to enhance ***tax revenue collection, ensure an equitable tax system, strengthen*** international cooperation and put pressure on all countries, in particular their financial centres, to comply with transparency and fair taxation standards; calls for the Commission to take the initiative for such a summit and for the summit to allow for the establishment of the abovementioned global tax body;

Amendment 1038

Peter Simon, Evelyn Regner, Elly Schlein, Dietmar Köster, Olle Ludvigsson

Motion for a resolution

Paragraph 160

Motion for a resolution

160. Calls for a **global** summit on remaining necessary global tax reforms in order to enhance international cooperation and put pressure on all countries, in particular their financial centres, to comply with transparency and fair taxation standards; calls for the Commission to take the initiative for such a summit and for the summit to allow for the establishment of the abovementioned **global** tax body;

Amendment

160. Calls for a **intergovernmental** summit on remaining necessary global tax reforms in order to enhance international cooperation and put pressure on all countries, in particular their financial centres, to comply with transparency and fair taxation standards; calls for the Commission to take the initiative for such a summit and for the summit to allow for the establishment of the abovementioned **intergovernmental** tax body;

Or. en

Amendment 1039

Wolf Klinz, Thierry Cornillet, Petr Ježek, Nils Torvalds, Maite Pagazaurtundúa Ruiz, Louis Michel

Motion for a resolution

Paragraph 160

Motion for a resolution

160. Calls for a global summit on remaining necessary global tax reforms in order to enhance international cooperation and put pressure on all countries, in particular their financial centres, to comply with transparency and fair taxation standards; calls for the Commission to take the initiative for such a summit and for the summit to allow for the establishment of the abovementioned global tax body;

Amendment

160. Calls for a global summit on remaining necessary global tax reforms in order to enhance international cooperation and put pressure on all countries, in particular their **offshore** financial centres, to comply with transparency and fair taxation standards; calls for the Commission to take the initiative for such a summit and for the summit to allow for the establishment of the abovementioned global tax body;

Or. en

Amendment 1040

Luděk Niedermayer, Jeppe Kofod

Motion for a resolution

Paragraph 160 a (new)

Motion for a resolution

Amendment

160 a. Takes note of the Commission action and contributions in the OECD, Global Forum on transparency and exchange of information, Inclusive Framework on BEPS, – to promote higher levels of tax good governance globally, while ensuring that the international tax good governance standards continue to be fully respected within the EU;

Or. en

Amendment 1041

Peter Simon, Ramón Jáuregui Atondo, Pervenche Berès, Arndt Kohn, Paul Tang, Virginie Rozière, Evelyn Regner, Doru-Claudian Frunzulică, Mady Delvaux, Elly Schlein, Dietmar Köster, Olle Ludvigsson

Motion for a resolution

Paragraph 160 a (new)

Motion for a resolution

Amendment

160 a. Calls on the Commission and the Member States to push for a second set of international tax reform gathering all countries interested on an equal footing and aiming at tackling the growing corporate tax race to the bottom and the allocation of taxing rights;

Or. en

Amendment 1042

Marco Valli

Motion for a resolution

Paragraph 160 a (new)

Motion for a resolution

Amendment

160 a. Calls on the EU to promote a global corporate tax reform based on the unitary taxation with formulary apportionment of MNEs, in order to effectively eliminate profit-shifting to low-tax jurisdictions and stop tax avoidance;

Or. en

Amendment 1043

Alfred Sant

Motion for a resolution

Paragraph 161

Motion for a resolution

161. Believes that supporting developing countries in combating tax evasion and aggressive tax planning, as well as corruption and secrecy that facilitate illicit financial flows, is of the utmost importance for strengthening policy coherence for development in the EU and improving developing countries' tax capacities and domestic resource mobilisation;

Amendment

161. Believes that supporting developing countries in combating tax evasion and aggressive tax planning, as well as corruption and secrecy that facilitate illicit financial flows, is of the utmost importance for strengthening policy coherence for development in the EU and improving developing countries' tax capacities and domestic resource mobilisation; ***believes that the EU should encourage and insist with European companies having a mining, manufacturing, touristic, construction, farming or processing facility in Africa that they should subscribe to a code of good behaviour that among others, bans participation in schemes that involve corruption, money laundering, tax avoidance, tax evasion and ATP;***

Or. en

Amendment 1044

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

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Paragraph 161

Motion for a resolution

161. Believes that supporting developing countries in combating tax evasion and aggressive tax planning, as well as corruption and secrecy that facilitate illicit financial flows, is of the utmost importance for strengthening policy coherence for development in the EU and improving developing countries' tax capacities and ***domestic resource mobilisation***;

Amendment

161. Believes that supporting developing countries in combating tax evasion and aggressive tax planning, as well as corruption and secrecy that facilitate illicit financial flows, is of the utmost importance for strengthening policy coherence for development in the EU and improving developing countries' tax capacities and ***retain and mobilise their own resources for sustainable economic development***;

Or. en

Amendment 1045

Peter Simon, Evelyn Regner, Ramón Jáuregui Atondo, Mady Delvaux, Elly Schlein, Dietmar Köster, Arndt Kohn, Virginie Rozière, Olle Ludvigsson

Motion for a resolution

Paragraph 161

Motion for a resolution

161. Believes that supporting developing countries in combating tax evasion and aggressive tax planning, as well as corruption and secrecy that facilitate illicit financial flows, is of the utmost importance for strengthening policy coherence for development in the EU and improving developing countries' tax capacities and domestic resource mobilisation;

Amendment

161. Believes that supporting developing countries in combating tax evasion and aggressive tax planning, as well as corruption and secrecy that facilitate illicit financial flows, is of the utmost importance for strengthening policy coherence for development in the EU and improving developing countries' tax capacities and domestic resource mobilisation; ***stresses the need to increase the share, in terms of aid and development, of financial and technical assistance to the national tax administrations of developing countries***;

Or. en

Amendment 1046

Louis Michel, Thierry Cornillet

Motion for a resolution

Paragraph 161

Motion for a resolution

161. Believes that supporting developing countries in combating tax evasion and aggressive tax planning, as well as corruption and secrecy that facilitate illicit financial flows, is of the utmost importance for strengthening policy coherence for development in the EU and improving developing countries' tax capacities and domestic resource mobilisation;

Amendment

161. Believes that supporting developing countries in combating tax ***avoidance, tax*** evasion and aggressive tax planning, as well as corruption and secrecy that facilitate illicit financial flows, is of the utmost importance for strengthening policy coherence for development in the EU and improving developing countries' tax capacities and domestic resource mobilisation; ***notes that each year tax avoidance accounts for more than the total figure for aid to developing countries; stresses that the least developed countries (LDCs) are not equipped with a suitable legal and fiscal framework, nor sufficient resources to be effective in combating illicit financial flows; notes that the latter are not, under these conditions, in a position to benefit fully from developments set up by the OECD;***

Or. fr

Amendment 1047

Louis Michel

Motion for a resolution

Paragraph 161 a (new)

Motion for a resolution

Amendment

161a. States that harmful trade activities by multinationals, criminal activities (drug trafficking, people trafficking, illegal trade in arms, smuggling, corruption, misappropriation by officials), embezzlement, manipulation of transfer pricing, offshore banking services, use of tax havens, and natural resources are the primary sources of illicit financial flows; considers that only an alliance at global level supported by the United Nations, the World Bank, the IMF and the OECD will be able to fight these practices;

Amendment 1048

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 161 a (new)

Motion for a resolution

Amendment

161 a. Believes that such support can take different forms, but that care should be taken not to impose models thought for tackling the problems of the North, which are convenient for the economic circumstances of the North, into the South; believes that the best cooperation for the South can most generally come from the South, from developing countries that have similar problems and similar economic circumstances; calls for the EU institutions to respect South-South cooperation;

Or. en

Amendment 1049

Luděk Niedermayer, Jeppe Kofod

Motion for a resolution

Paragraph 161 a (new)

Motion for a resolution

Amendment

161 a. Recalls the need for Member States for regular spill over analyses of the material impact of the tax policies on other Member States and developing countries, while acknowledging that some work has taken place in this regard in the framework of the Platform on Tax Good Governance; calls on all Member States to conduct such spill over analysis under the supervision of the Commission;

Amendment 1050

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 161 a (new)

Motion for a resolution

Amendment

161 a. Notes that the intensity of losses due to tax avoidance is substantially greater in low and middle-income countries, especially in sub-Saharan Africa, Latin America and the Caribbean, and in South Asia compared to other regions¹; notes furthermore that bilateral tax treaties signed by developing countries with developed countries negatively impact their tax revenues²;

***[1] Cobham, A and Petr Janský (2017) Global Distribution of Revenue Loss from Tax Avoidance
<https://www.wider.unu.edu/sites/default/files/wp2017-55.pdf>***

***[2]
<http://www.actionaid.org/publications/impact-tax-treaties-revenue-collection-case-study-developing-and-least-developed>***

Or. en

Amendment 1051

Louis Michel, Thierry Cornillet

Motion for a resolution

Paragraph 161 b (new)

Motion for a resolution

Amendment

161b. Calls on the Union to support fully the fight against use of natural resources to finance conflicts; asks States party to abide by their commitments under the

Kimberley Process Certification Scheme and the EU Regulation on Conflict Minerals, particularly regarding the establishment of efficient domestic controls over the production of, and trade in, natural resources and the measures accompanying the EU Regulation on responsible sourcing of minerals; calls for the adoption of mandatory worldwide rules;

Or. fr

Amendment 1052
Louis Michel, Thierry Cornillet

Motion for a resolution
Paragraph 161 c (new)

Motion for a resolution

Amendment

161c. Calls for support for the developing countries, and in particular the African countries within sub-regional economic unions or the African Union (AU), in standardising transfer pricing documentation across the African continent as the Joint Transfer Pricing Forum is doing;

Or. fr

Amendment 1053
Louis Michel

Motion for a resolution
Paragraph 162

Motion for a resolution

Amendment

162. Recalls the need to take into account the specific legal features and vulnerabilities of developing countries, in particular in the context of automatic exchange of information, namely in terms of the transition period and their need for support in their capacity-building;

162. Recalls the need to take into account the specific legal features and vulnerabilities of developing countries, in particular in the context of automatic exchange of information, namely in terms of the transition period and their need for support in their *national and regional*

capacity-building, *particularly in regard to developing countries' customs authorities, police forces, central banks, the banking system and financial data services, and in improving tax transparency through the automatic exchange of information, publication of financial data on a country-by-country or project-by-project basis, disclosure of real profits and information on trade contracts signed by their governments, and through the recommendations of a financial action group; stresses the importance of strengthening Afripol-Interpol cooperation and transfer of experience;*

Or. fr

Amendment 1054

Wolf Klinz, Thierry Cornillet, Petr Ježek, Nils Torvalds, Maite Pagazaurtundúa Ruiz, Louis Michel

**Motion for a resolution
Paragraph 162 a (new)**

Motion for a resolution

Amendment

162 a. Acknowledges that tax havens also exist in developing countries and that their political leadership actively pursues such policies;

Or. en

Amendment 1055

Louis Michel, Thierry Cornillet

**Motion for a resolution
Paragraph 163**

Motion for a resolution

Amendment

163. Notes that closer work with regional organisations is needed, in particular with the African Union (AU) in order to combat illegal financial flows and corruption in the private and public sectors;

163. Notes that closer work with ***sub-regional and*** regional organisations is needed, in particular with the African Union (AU) in order to combat illegal financial flows and corruption in the

private and public sectors; *highlights the importance of developing countries participating at global level in work being carried out in, for example, the G8, the G20 and the OECD; reiterates the need for a coherent and comprehensive framework summarising initiatives launched and carried out in the various international fora;*

Or. fr

Amendment 1056
Louis Michel, Thierry Cornillet

Motion for a resolution
Paragraph 163 a (new)

Motion for a resolution

Amendment

163a. Welcomes the Commission's proposal to improve the traceability of all works of art more than 250 years old by equipping them with an identity card and creating a licencing system for imports to the EU; calls with reference to the fight against terrorism financing for these measures to come into force as soon as possible;

Or. fr

Amendment 1057
Luděk Niedermayer, Jeppe Kofod

Motion for a resolution
Paragraph 163 a (new)

Motion for a resolution

Amendment

163 a. Welcomes the cooperation with the African Union (AU) within the Addis Tax Initiative (ATI) and the Extractive Industries Transparency Initiative (EITI) and the Kimberley process;

Or. en

Amendment 1058

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 164

Motion for a resolution

Amendment

164. Welcomes the participation on an equal footing of all countries involved in the Inclusive Framework, which brings together over 115 countries and jurisdictions to collaborate on the implementation of the OECD/G20 BEPS Package; calls on the Member States to support a reform of both the mandate and functioning of the Inclusive Framework to ensure that developing countries' interests are taken into consideration;

deleted

Or. en

Amendment 1059

Louis Michel

Motion for a resolution

Paragraph 164

Motion for a resolution

Amendment

164. Welcomes the participation on an equal footing of all countries involved in the Inclusive Framework, which brings together over 115 countries and jurisdictions to collaborate on the implementation of the OECD/G20 BEPS Package; calls on the Member States to support a reform of both the mandate and functioning of the Inclusive Framework to ensure that developing countries' interests are taken into consideration;

164. Welcomes the participation on an equal footing of all countries involved in the Inclusive Framework, which brings together over 115 countries and jurisdictions to collaborate on the implementation of the OECD/G20 BEPS Package; ***states that the BEPS plan was designed to accommodate the interests of OECD countries and not the developing countries, that BEPS constitutes a real risk for developing countries given that the budget revenue of these countries is based primarily on corporate tax and the global presence of international companies, and that the developing***

countries do not have sufficient capacity to implement the BEPS plan rules; calls for capacity building in the developing countries to address this problem; calls on the Member States to support a reform of both the mandate and functioning of the Inclusive Framework to ensure that developing countries' interests are taken into consideration;

Or. fr

Amendment 1060

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 164

Motion for a resolution

164. Welcomes the participation on an equal footing of all countries involved in the Inclusive Framework, which brings together over 115 countries and jurisdictions to collaborate on the implementation of the OECD/G20 BEPS Package; calls on the Member States to support a reform of both the mandate and functioning of the Inclusive Framework to ensure that developing countries' interests are taken into consideration;

Amendment

164. Welcomes the participation on an equal footing of all countries involved in the Inclusive Framework, which brings together over 115 countries and jurisdictions to collaborate on the implementation of the OECD/G20 BEPS Package; calls on the Member States to support a reform of both the mandate and functioning of the Inclusive Framework to ensure that developing countries' interests are taken into consideration; *recalls the exclusion of over 100 developing countries in negotiating the BEPS actions; recalls calls from the Group of 77 (G77) and developing countries for global reform and decision-making to take place within a global tax body under the auspices of the UN;*

Or. en

Amendment 1061

Miguel Urbán Crespo, Martin Schirdewan, Marisa Matias, Paloma López Bermejo

Motion for a resolution
Paragraph 165

Motion for a resolution

165. Recalls that public development aid should be directed to a greater extent towards ***the implementation of an appropriate regulatory framework and*** the bolstering of tax administrations and institutions responsible for fighting illicit financial flows; ***calls for this aid to be provided in the form of technical expertise in relation to resource management, financial information and anti-corruption rules***; calls for this aid to also favour regional cooperation against tax fraud, tax evasion, aggressive tax planning and money laundering; ***stresses that this aid should include support to civil society and media in developing countries to ensure public scrutiny over domestic tax policies***;

Amendment

165. Recalls that public development aid should be directed to a greater extent towards the bolstering of tax administrations and institutions responsible for fighting illicit financial flows; calls for this aid to also favour regional cooperation against tax fraud, tax evasion, aggressive tax planning and money laundering;

Or. en

Amendment 1062

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 165

Motion for a resolution

165. Recalls that public development aid should be directed to a greater extent towards the implementation of an appropriate regulatory framework and the bolstering of tax administrations and institutions responsible for fighting illicit financial flows; ***calls for this aid to be provided in the form of technical expertise in relation to resource management, financial information and anti-corruption rules***; calls for this aid to also favour regional cooperation against tax fraud, tax evasion, aggressive tax planning and money laundering; stresses that this aid should include support to civil society and media in developing countries to ensure public scrutiny over domestic tax policies;

Amendment

165. Recalls that public development aid should be directed to a greater extent towards the implementation of an appropriate regulatory framework and the bolstering of tax administrations and institutions responsible for fighting illicit financial flows; calls for this aid to also favour regional cooperation against tax fraud, tax evasion, aggressive tax planning and money laundering; stresses that this aid should include support to civil society and media in developing countries to ensure public scrutiny over domestic tax policies;

Amendment 1063**Louis Michel, Thierry Cornillet****Motion for a resolution****Paragraph 165***Motion for a resolution*

165. Recalls that public development aid should be directed to a greater extent towards the implementation of an appropriate regulatory framework and the bolstering of tax administrations and institutions responsible for fighting illicit financial flows; calls for this aid to be provided in the form of technical expertise in relation to resource management, financial information and anti-corruption rules; calls for this aid to also favour regional cooperation against tax fraud, tax evasion, aggressive tax planning and money laundering; stresses that this aid should include support to civil society and media in developing countries to ensure public scrutiny over domestic tax policies;

Amendment

165. Recalls that public development aid **targeting poverty reduction** should be directed to a greater extent towards the implementation of an appropriate regulatory framework and the bolstering of tax administrations and institutions responsible for fighting illicit financial flows; calls for this aid to be provided in the form of technical expertise in relation to resource management, financial information and anti-corruption rules; calls for this aid to also favour regional **and sub-regional** cooperation against tax fraud, tax evasion, aggressive tax planning and money laundering; stresses that this aid should include support to civil society and media in developing countries to ensure public scrutiny over domestic tax policies;

Or. fr

Amendment 1064**Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé**
on behalf of the Verts/ALE Group**Motion for a resolution****Paragraph 166***Motion for a resolution*

166. Expects the Commission to come up with adequate resources to implement the ‘Collect More – Spend Better’ approach, notably through its flagships programmes⁸¹;

Amendment

166. Expects the Commission to come up with adequate resources to implement the ‘Collect More – Spend Better’ approach, notably through its flagships programmes⁸¹; ***calls on the Commission to further develop the element of fairness of tax systems under the ‘Collect more’***

pillar, focusing on progressive taxation in order to distribute tax contributions fairly and bridge economic and gender inequalities;

⁸¹ European Commission discussion paper: A Contribution to the Third Financing for Development Conference in Addis Ababa.

⁸¹ European Commission discussion paper: A Contribution to the Third Financing for Development Conference in Addis Ababa.

Or. en

Amendment 1065
Louis Michel

Motion for a resolution
Paragraph 166 a (new)

Motion for a resolution

Amendment

166a. Stresses, with regard to improvements in the business climate, investment certainty, better tax governance and transparency, that a programme for improving online access to legal information about business laws in the OHADA area needs to be set up and a study on the legal interoperability of civil and common law launched in order to establish common rules in continental Africa with a view to forming a large free trade area;

Or. fr

Amendment 1066
Luděk Niedermayer, Jeppe Kofod

Motion for a resolution
Paragraph 166 a (new)

Motion for a resolution

Amendment

166 a. Calls for a concerted external action of the EU and Member States at all levels of the policy to provide third countries and in particular developing

ones to bolsters a balanced economic development and avoid dependence on one single sector, in particular the financial one;

Or. en

Amendment 1067
Barbara Kappel

Motion for a resolution
Paragraph 167

Motion for a resolution

167. Recalls the need for fair treatment of developing countries when negotiating tax treaties, taking into account their particular situation ***and ensuring a fair allocation of tax rights*** according to genuine economic activity and value creation; calls, in this regard, for adherence to the UN model tax convention and for transparency around treaty negotiations to be ensured;

Amendment

167. Recalls the need for fair treatment of developing countries when negotiating tax treaties, taking into account their particular situation according to genuine economic activity and value creation; calls, in this regard, for adherence to the UN model tax convention and for transparency around treaty negotiations to be ensured;

Or. en

Amendment 1068
Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 167

Motion for a resolution

167. Recalls the need for fair treatment of developing countries when negotiating tax treaties, taking into account their particular situation and ensuring a fair allocation of tax rights according to genuine economic activity and value creation; calls, in this regard, for ***adherence to*** the UN model tax convention and for transparency around treaty negotiations to be ensured;

Amendment

167. Recalls the need for fair treatment of developing countries when negotiating tax treaties, taking into account their particular situation and ensuring a fair allocation of tax rights according to genuine economic activity and value creation; calls, in this regard, for the UN model tax convention ***to be used as a minimum standard*** and for transparency around treaty negotiations to be ensured;

acknowledges that the OECD model tax treaty grants more rights to the country of residence, favouring European and North-American multinational companies; calls on EU Member States to consider as well the Model Double Taxation Agreement developed by the African Tax Administration Forum (ATAF);

Or. en

Amendment 1069

Peter Simon, Dietmar Köster, Elly Schlein, Mady Delvaux, Arndt Kohn, Olle Ludvigsson

**Motion for a resolution
Paragraph 167**

Motion for a resolution

167. Recalls the need for fair treatment of developing countries when negotiating tax treaties, taking into account their particular situation and ensuring a fair allocation of tax rights according to genuine economic activity and value creation; calls, in this regard, for ***adherence to*** the UN model tax convention and for transparency around treaty negotiations to be ensured;

Amendment

167. Recalls the need for fair treatment of developing countries when negotiating tax treaties, taking into account their particular situation and ensuring a fair allocation of tax rights according to genuine economic activity and value creation; calls, in this regard, for the UN model tax convention ***to be used as a minimum standard*** and for transparency around treaty negotiations to be ensured;

Or. en

Amendment 1070

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

**Motion for a resolution
Paragraph 167 a (new)**

Motion for a resolution

Amendment

167 a. Calls on Member States to undertake spillover analyses when negotiating tax treaties with developing countries and when adopting its tax

policies; urges the Commission to consider spillover effects of EU tax regulations, in line with the Policy Coherence for Development and produce an impact assessments of European tax policies on developing countries, in order to take better into account negative spillovers on developing countries and the special needs of those countries;

Or. en

Amendment 1071
Louis Michel, Thierry Cornillet

Motion for a resolution
Paragraph 167 a (new)

Motion for a resolution

Amendment

167a. Points to the role of the ACP-EU Joint Parliamentary Assembly in the promotion of political dialogue, in particular as regards the exchange of best practices, good governance, including tax governance, and the fight against terrorism, money laundering, human trafficking and any other kind of trafficking;

Or. fr

Amendment 1072
Miguel Urbán Crespo, Martin Schirdewan, Marisa Matias, Paloma López Bermejo

Motion for a resolution
Paragraph 167 a (new)

Motion for a resolution

Amendment

167 a. Notes the particular importance of transparency, including through public CBCR and public registers of BO, given the limited capacity of developing countries to meet requirements through existing exchange of information procedures.

Amendment 1073

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 167 b (new)

Motion for a resolution

Amendment

167 b. Notes the particular importance of transparency, including through public CBCR and public registers of beneficial owners, given the limited capacity of developing countries to meet requirements through existing exchange of information procedures; calls on the EU and its Member States to enforce the principle that listed or unlisted multinational companies of all countries and sectors, and especially those companies extracting natural resources, must adopt CBCR as a standard, requiring them to publish, as part of their annual reporting and on a country-by-country basis for each territory in which they operate, the names of all subsidiaries and their respective financial performance, relevant tax information, assets and number of employees, and to ensure that this information is made publicly available, while minimising administrative burdens by excluding micro-enterprises; calls on the European Union and its Member States to ensure that, when negotiating tax and investment treaties with developing countries, income or profits resulting from cross-border activities should be taxed in the source country where value is extracted or created;

Or. en

Amendment 1074

Miguel Urbán Crespo, Martin Schirdewan, Marisa Matias, Paloma López Bermejo

Motion for a resolution
Paragraph 167 b (new)

Motion for a resolution

Amendment

167 b. Calls on the EIB and the EBRD, and on Member States' development finance institutions, to monitor and ensure that companies or other legal entities that receive support do not participate in tax evasion and avoidance by interacting with financial intermediaries established in offshore centres and tax havens, or by facilitating illicit capital flows, and to increase their transparency policies by, for example, making all of their reports and investigations publicly available; calls on the EIB to apply 'due diligence', requiring annual public country-by-country reporting, tracing beneficial ownership and controlling the value of intragroup transactions in order to ensure the transparency of investments and prevent tax evasion and tax avoidance^{1a};

^{1a} Paragraph 16 from Report on tax avoidance and tax evasion as challenges for governance, social protection and development in developing countries (2015/2058(INI)), European Parliament Committee on Development. Report adopted on 09/06/2015;

Or. en

Amendment 1075
Louis Michel, Thierry Cornillet

Motion for a resolution
Paragraph 167 b (new)

Motion for a resolution

Amendment

167b. Calls on the Commission to include provisions on the fight against tax avoidance, tax evasion and money laundering in the future agreement on the

Or. fr

Amendment 1076

Louis Michel

Motion for a resolution

Paragraph 167 c (new)

Motion for a resolution

Amendment

167c. Calls for a study to be carried out into the cost-benefit analysis of tax incentives, in an effort to make it possible to attract investors without encouraging illegal financial flows;

Or. fr

Amendment 1077

David Coburn

on behalf of the EFDD Group

Raymond Finch

Motion for a resolution

Paragraph 168

Motion for a resolution

Amendment

168. Recalls that tax good governance is a global challenge which requires, above all, global solutions; ***recalls its position therefore that a ‘tax good governance’ clause should be included in new relevant EU agreements with third countries in order to ensure that these agreements cannot be misused by companies or intermediaries to avoid or evade taxes or launder illicit proceeds, without hampering the EU’s exclusive competences; takes the view that this clause should include specific rules on State aid under the form of a tax advantage, transparency requirements and anti-money laundering provisions;***

168. Recalls that tax good governance is a global challenge which requires, above all, global solutions; ***stresses that the EU should not act unilaterally on matters of global importance;***

Amendment 1078**Anne Sander****Motion for a resolution****Paragraph 168***Motion for a resolution*

168. Recalls that tax good governance is a global challenge which requires, above all, global solutions; recalls its position therefore that a ‘tax good governance’ clause should be included in new relevant EU agreements with third countries in order to ensure that these agreements cannot be misused by companies or intermediaries to avoid or evade taxes or launder illicit proceeds, without hampering the EU’s exclusive competences; takes the view that this clause should include specific rules on State aid under the form of a tax advantage, transparency requirements and anti-money laundering provisions;

Amendment

168. Recalls that tax good governance is a global challenge which requires, above all, global solutions; recalls its position therefore that a ‘tax good governance’ clause should **systematically** be included in new relevant EU agreements with third countries in order to ensure that these agreements cannot be misused by companies or intermediaries to avoid or evade taxes or launder illicit proceeds, without hampering the EU’s exclusive competences; takes the view that this clause should include specific rules on State aid under the form of a tax advantage, transparency requirements and anti-money laundering provisions;

Or. fr

Amendment 1079

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution**Paragraph 168 a (new)***Motion for a resolution**Amendment*

168 a. Calls for the Commission to limit the definition and/or scope of financial services to be liberalised in free trade and association agreements where compelling reasons exists, such as for example, if one of the trading partners fails to implement the international AML/CFT standards;^{1a}

^{1a} Ioannides, I., Douma, W. T., Güven, O., Jancic, D., Pantaleo, L., van der Velde, S., de Vries, F. (2016). The inclusion of financial services in EU free trade and association agreements: Effects on money laundering, tax evasion and avoidance; EPRS.

Or. en

Amendment 1080

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 168 b (new)

Motion for a resolution

Amendment

168 b. Calls for the Commission to strive for a greater degree of specification of the AML/CFT and tax-related requirements in its free trade and association agreements;^{1a}

^{1a} Ioannides, I., Douma, W. T., Güven, O., Jancic, D., Pantaleo, L., van der Velde, S., de Vries, F. (2016). The inclusion of financial services in EU free trade and association agreements: Effects on money laundering, tax evasion and avoidance; EPRS.

Or. en

Amendment 1081

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 168 c (new)

168 c. Calls for the Commission to ensure that all free trade and association agreements contain provisions on tax cooperation and that such provisions guarantee cooperation at the bilateral level in addition to any regional or international instruments or arrangements;^{1a}

^{1a} Ioannides, I., Douma, W. T., Güven, O., Jancic, D., Pantaleo, L., van der Velde, S., de Vries, F. (2016). *The inclusion of financial services in EU free trade and association agreements: Effects on money laundering, tax evasion and avoidance; EPRS.*

Or. en

Amendment 1082

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Paragraph 168 d (new)**

168 d. Calls on the Commission to include in its free trade and association agreements provisions aimed at combating mispricing and misinvoicing of internationally traded goods and services;^{1a}

^{1a} Ioannides, I., Douma, W. T., Güven, O., Jancic, D., Pantaleo, L., van der Velde, S., de Vries, F. (2016). *The inclusion of financial services in EU free trade and association agreements: Effects on money laundering, tax evasion and avoidance; EPRS.*

Or. en

Amendment 1083

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 168 e (new)

Motion for a resolution

Amendment

168 e. Calls on the Commission to include in its free trade and association agreements provisions on public country by country reporting of corporate tax, the establishment of public registers of beneficial owners, and the establishment of public commercial registers; ^{1a}

^{1a} Ioannides, I., Douma, W. T., Güven, O., Jancic, D., Pantaleo, L., van der Velde, S., de Vries, F. (2016). The inclusion of financial services in EU free trade and association agreements: Effects on money laundering, tax evasion and avoidance; EPRS.

Or. en

Amendment 1084

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 168 f (new)

Motion for a resolution

Amendment

168 f. Calls on the Commission to include in its free trade and association agreements provisions towards the establishment of well-functioning channels of information exchange between domestic Financial Intelligence Units (FIUs), tax authorities, financial supervision authorities and prosecutors;

^{1a} [1][1] Ioannides, I., Douma, W. T., Güven, O., Jancic, D., Pantaleo, L., van der Velde, S., de Vries, F. (2016). The inclusion of financial services in EU free trade and association agreements: Effects on money laundering, tax evasion and avoidance; EPRS.

Or. en

Amendment 1085

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 168 g (new)

Motion for a resolution

Amendment

168 g. Calls on the Commission to pursue a strategy of imposing a measure of conditionality during trade negotiations, where structural weaknesses in rule of law enforcement – mainly due to corruption, organised crime and shadow economy – undermine the EU's trade goals and the trading partner's legislative and administrative endeavours in combating money laundering and tax evasion;^{1a}

^{1a} [1][1] Ioannides, I., Douma, W. T., Güven, O., Jancic, D., Pantaleo, L., van der Velde, S., de Vries, F. (2016). The inclusion of financial services in EU free trade and association agreements: Effects on money laundering, tax evasion and avoidance; EPRS.

Or. en

Amendment 1086

Anne Sander

**Motion for a resolution
Paragraph 169 a (new)**

Motion for a resolution

Amendment

169a. *Points out that State aid may be used in a direct and offensive manner for an aggressive industrial policy; asks the Commission to bear this in mind when negotiating trade agreements, so as not to put EU businesses at a trading disadvantage; stresses that the European Union should more systematically urge reciprocity in its trade negotiations;*

Or. fr

**Amendment 1087
Anne Sander**

**Motion for a resolution
Paragraph 169 b (new)**

Motion for a resolution

Amendment

169b. *Calls on the Commission to give the taxation clause much greater prominence in trade agreements; stresses here too the importance of reciprocity, which is a level playing field tool and should enable a race to the top;*

Or. fr

Amendment 1088

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

**Motion for a resolution
Paragraph 170 a (new)**

Motion for a resolution

Amendment

170 a. *Recalls the article 79 of the Political Declaration Setting Out The*

Framework For The Future Relationship Between the European Union and The United Kingdom and insists that the future relationship must ensure open and fair competition and that provisions to ensure this should cover State Aid, competition, social and employment standards, environmental standards, climate change, and relevant tax matters, building on the level playing field arrangements provided for in Withdrawal Agreement and commensurate with the overall economic relations;

Or. en

Amendment 1089

Luděk Niedermayer, Jeppe Kofod

Motion for a resolution

Paragraph 170 a (new)

Motion for a resolution

Amendment

170 a. Recalls that good tax governance clauses should be included in all new relevant EU agreements with third countries, and negotiated in the existing ones at the time of revision, with a view to the fact that these are core instruments of the EU external policy yet, depending on the specific policy field involve different levels of competence;

Or. en

Amendment 1090

Louis Michel

Motion for a resolution

Paragraph 170 a (new)

Motion for a resolution

Amendment

170a. Stresses that the withdrawal of the United Kingdom from the EU on 29 March 2019 will enable it to regain its tax

sovereignty; hopes that this freedom will not encourage fiscal dumping, particularly in regard to corporate tax;

Or. fr

Amendment 1091

Thierry Cornillet, Petr Ježek, Wolf Klinz, Nils Torvalds, Maite Pagazaurtundúa Ruiz, Louis Michel

**Motion for a resolution
Paragraph 170 a (new)**

Motion for a resolution

Amendment

170 a. Calls for the Union negotiators to include the issues of, inter alia, financial crimes, tax evasion, tax avoidance, aggressive tax planning and corporate taxation rates when negotiating the details of the future relationship between the EU and the United Kingdom;

Or. en

Amendment 1092

Gunnar Hökmark

**Motion for a resolution
Paragraph 170 a (new)**

Motion for a resolution

Amendment

170 a. Notes that financial flows are mainly ending up in the United Kingdom and the United States; underlines, in this regard, the importance of close cooperation between the European Union and the United Kingdom on combatting illicit financial flows from Russia and reducing cross-border barriers to sharing information, following the United Kingdom's withdrawal from the European Union;

Or. en

Amendment 1093
Werner Langen

Motion for a resolution
Paragraph 170 a (new)

Motion for a resolution

Amendment

170a. Is particularly concerned at the announcement by the British Prime Minister Theresa May that 'the lowest level of corporation tax in the G20' would be introduced in Great Britain;

Or. de

Amendment 1094

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 170 b (new)

Motion for a resolution

Amendment

170 b. Notes with concerns the fact the United Kingdom was ranked 2nd biggest conduit for tax havens after The Netherlands¹, and ranked 23rd on the 2018 Financial Secrecy Index, accounting for 17% of the global market in off shore financial services; deplores the fact the UK remains in the centre of a large network of British secrecy jurisdictions, notably the Crown Dependencies Jersey, Guernsey and the Isle of Man and to Overseas Territories including tax havens such as Cayman Islands, British Virgin Islands or Bermuda; underlines that the Cayman Islands ranked on the 3rd place, Guernsey on the 10th place, British Virgin Islands on 16th and Jersey on 18th place of the respective index;

[1] Offshore Financial Centers and the

*five largest value conduits in the world,
July 2017, University of Amsterdam.
<http://corpnet.uva.nl/ofcs/>*

Or. en

Amendment 1095

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 170 c (new)

Motion for a resolution

Amendment

170 c. Notes that 90 % of the biggest global companies have a presence in a UK tax haven; states that the very light regulation in the past in the area of tax and money laundering encouraged criminal around the globe to use the UK and the City of London for their illegal activities; underlined that according to the National Crime Agency GBP 90 billion – about 4% of UK's GDP – is laundered into the UK annually, large number coming from Russia;

Or. en

Amendment 1096

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 170 d (new)

Motion for a resolution

Amendment

170 d. Demands that the future deal must include a tax good governance clause and that the UK abides by exiting and ongoing EU tax legislation in return to any access to Single Market for those offering financial, legal or accountancy services;

Or. en

Amendment 1097

Peter Simon, Dietmar Köster, Pervenche Berès, Ramón Jáuregui Atondo, Arndt Kohn, Paul Tang, Virginie Rozière, Evelyn Regner, Doru-Claudian Frunzulică, Elly Schlein, Olle Ludvigsson

Motion for a resolution

Paragraph 170 b (new)

Motion for a resolution

Amendment

170 b. Notes that some tax treaties allow the development of potential harmful tax schemes, such as the ‘SingleMalt’^{1a} which directs profits to countries with which Ireland has a double taxation agreement but that do not have any corporation tax; asks the European Commission to investigate such schemes and assess if they constitute an abuse of tax treaties;

*^{1a} Christian Aid, ‘Impossible’ structures: tax outcomes overlooked by the 2015 tax Spillover analysis, Part Two, 2017
<https://www.christianaid.ie/sites/default/files/2018-02/impossible-structures-tax-report.pdf>*

Or. en

Amendment 1098

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 170 e (new)

Motion for a resolution

Amendment

170 e. Notes that Brexit will create a divergence of policies against financial crimes, tax evasion and tax avoidance between the EU and the United Kingdom, which will constitute new economic, fiscal and security risks; stresses the urgency to approve the necessary reforms in these areas and the need to reassess the

financial agreements with the UK that will become a third country vis-à-vis the EU in the event of Brexit, both regarding London as a global financial center as well as its Overseas territories;

Or. en

Amendment 1099

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 170 f (new)

Motion for a resolution

Amendment

170 f. Calls on the Council to promptly assess the situation of Gibraltar once the Brexit is effective to include the territory in the EU list of non-cooperative jurisdictions as it is obviously non-compliant with the Council's criteria;

Or. en

Amendment 1100

Caroline Nagtegaal, Wolf Klinz

Motion for a resolution

Paragraph 171

Motion for a resolution

Amendment

171. Notes that some experts consider that many tax treaties concluded by EU Member States currently in force restrict the tax rights of low and lower-middle income countries⁸² ;

171. Notes that some experts consider that many tax treaties concluded by EU Member States currently in force restrict the tax rights of low and lower-middle income countries⁸² ; ***underlines that it is the prerogative of Member States to conclude tax treaties;***

⁸² Action Aid, Mistreated Tax Treaties Report, February 2016:

⁸² Action Aid, Mistreated Tax Treaties Report, February 2016:

Or. en

Amendment 1101

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 171 a (new)

Motion for a resolution

Amendment

171 a. Notes that developing countries need tax revenue, not least from the profits of multinational companies, to achieve their development goals; yet the taxation of most of those profits is regulated by a global network of bilateral tax treaties; notes that more than half of these treaties, and 40 percent of those with developing countries, have an EU Member State as signatory;^{1a}

^{1a} Martin Hearson(2018) ‘The European Union’s tax treaties with developing countries. Leading by example?’; GUE/NGL; September 2018.

Or. en

Amendment 1102

Peter Simon, Dietmar Köster, Doru-Claudian Frunzulică, Evelyn Regner, Elly Schlein, Arndt Kohn, Virginie Rozière, Olle Ludvigsson

Motion for a resolution

Paragraph 171 a (new)

Motion for a resolution

Amendment

171 a. Asks Member States to renegotiate their bilateral tax treaties with third countries with the aim of introducing anti-abuse clauses, preventing ‘treaty shopping’ and a race to the bottom among developing countries;

Or. en

Amendment 1103

Peter Simon, Dietmar Köster, Doru-Claudian Frunzulică, Evelyn Regner, Mady Delvaux, Elly Schlein, Arndt Kohn, Virginie Rozière, Olle Ludvigsson

Motion for a resolution

Paragraph 171 b (new)

Motion for a resolution

Amendment

171 b. Reiterates its call on the European Union and its Member States to ensure that, when negotiating tax and investment treaties with developing countries, income or profits resulting from cross-border activities be taxed in the source country, where value is extracted or created; stresses, in this regard, that the UN Model Tax Convention ensures a fairer distribution of taxing rights between source and residence countries; stresses that when negotiating tax treaties, the European Union and its Member States should comply with the principle of policy coherence for development established in Article 208 TFEU;

Or. en

Amendment 1104

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 171 b (new)

Motion for a resolution

Amendment

171 b. Recalls that the European Parliament has resolved that the “global network of tax treaties...often impedes developing countries from taxing profits generated in their territory”^{1a} and that “when negotiating tax treaties, the European Union and its Member States should comply with the principle of policy coherence for development;^{2a}

^{1a} Tax rulings and other measures similar in nature or effect (TAXE 2)

*^{2a} European Parliament resolution of 8 July 2015 on tax avoidance and tax evasion as challenges for governance, social protection and development in developing countries(2015/2058(INI)).
URL:<http://www.europarl.europa.eu/sides/getDoc.do?type=TA&reference=P8-TA-2015-0265> /uage=EN°=A8-2015-0184*

Or. en

Amendment 1105

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution Paragraph 171 c (new)

Motion for a resolution

Amendment

171 c. Notes that the European Economic and Social Committee has recommended that “when negotiating double tax agreements with developing countries, EU Member States take more account of the needs of developing countries”^{1a}

*^{1a} European Economic and Social Committee. EU development partnerships and the challenge posed by international tax agreements.
REX/487.<https://www.eesc.europa.eu/en/our-work/opinions-information-reports/opinions/eu-development-partnerships-and-challenge-posed-international-tax-agreements>*

Or. en

Amendment 1106

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Paragraph 171 d (new)**

Motion for a resolution

Amendment

171 d. Notes that tax treaties place too much emphasis on the taxing rights of the countries of residence of multinational companies, imposing too many restrictions on the countries that are the source of those companies' income, often developing countries;^{1a}

^{1a} Martin Hearson (2018) 'The European Union's tax treaties with developing countries. Leading by example?'; GUE/NGL; September 2018.

Or. en

Amendment 1107

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Paragraph 171 e (new)**

Motion for a resolution

Amendment

171 e. Regrets that on average, the treaties developing countries have concluded with EU Member States impose more restrictions on their source taxing rights than their treaties with other countries, even other OECD members; notes that EU Member States' treaties with developing countries more closely resemble the OECD model convention, which is not designed with developing countries in mind, than the UN model, which is; notes that a study of 172 treaties signed between EU Member States and developing countries noted that the

average EU treaty leaves intact 40% of its developing country signatories' taxing rights,^{1a}

^{1a} Martin Hearson(2018) 'The European Union's tax treaties with developing countries. Leading by example?'; GUE/NGL; September 2018.

Or. en

Amendment 1108

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 171 f (new)

Motion for a resolution

Amendment

171 f. Calls on EU Member States and the European Commission to conduct spillover analyses incorporating reviews of EU Member States' double taxation treaties, based on the principle of policy coherence for development and taking into account the recommendations of the European Parliament and the EESC;^{1a}

^{1a} Martin Hearson(2018) 'The European Union's tax treaties with developing countries. Leading by example?'; GUE/NGL; September 2018.

Or. en

Amendment 1109

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 171 g (new)

171 g. Calls on EU Member States to undertake a rolling plan of renegotiations with a focus on progressively increasing the source taxation rights permitted by EU Member States' treaties; calls on such renegotiations to introduce development-friendly measures such as anti-treaty shopping.^{1a}

^{1a} Martin Hearson (2018) 'The European Union's tax treaties with developing countries. Leading by example?'; GUE/NGL; September 2018.

Or. en

Amendment 1110

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Paragraph 171 h (new)**

171 h. Calls on EU Member States and the European Commission to formulate and publish an EU Model Tax Convention for Development Policy Coherence, setting out source-based provisions that EU Member States are willing to offer to developing countries as a starting point for negotiations, not in return for sacrifices on their part; ^{1a}

^{1a} Martin Hearson(2018) 'The European Union's tax treaties with developing countries. Leading by example?'; GUE/NGL; September 2018.

Or. en

Amendment 1111

Peter Simon, Dietmar Köster, Elly Schlein, Evelyn Regner, Olle Ludvigsson, Virginie Rozière

Motion for a resolution

Paragraph 172

Motion for a resolution

172. Calls on the Commission to review all tax treaties in force and signed by Member States with third countries to ensure that **they** are all compliant with new global standards such as the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting ('MLI'); asks the Commission to release recommendations to Member States regarding their existing bilateral tax treaties to ensure that **they** include general anti-abuse rules, looking at genuine economic activity and value creation;

Amendment

172. Calls on the Commission to review all tax treaties in force and signed by Member States with third countries ***through impact assessment in order to identify potential negative impacts of such treaties on low and lower-middle income countries and*** to ensure that ***the treaties*** are all compliant with new global standards such as the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting ('MLI'); ***notes that the MLI represents OECD-based standards which were not established with consideration to the needs or challenges of developing countries;*** asks the Commission to release recommendations to Member States regarding their existing bilateral tax treaties to ensure that ***Member States are open to country context specific responses and enter into bilateral conversations with treaty countries to discuss allocation of taxing rights, and that bilateral tax treaties*** include general anti-abuse rules, looking at genuine economic activity and value creation;

Or. en

Amendment 1112

Alfred Sant

Motion for a resolution

Paragraph 172

Motion for a resolution

172. Calls on the Commission to review all tax treaties in force and signed by Member States with third countries to

Amendment

172. Calls on the Commission to review all tax treaties in force and signed by Member States with third countries to

ensure that they are all compliant with new global standards such as the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting ('MLI'); asks the Commission to release recommendations to Member States regarding their existing bilateral tax treaties to ensure that they include general anti-abuse rules, looking at genuine economic activity and value creation;

ensure that they are all compliant with new global standards such as the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting ('MLI'); asks the Commission to release recommendations to Member States regarding their existing bilateral tax treaties to ensure that they include general anti-abuse rules, looking at genuine economic activity and value creation; ***stresses nevertheless that such issues should remain within the remit of national tax sovereignty exercised in compatibility with OECD rules;***

Or. en

Amendment 1113

Louis Michel

Motion for a resolution

Paragraph 172 a (new)

Motion for a resolution

Amendment

172a. Calls, against a background of global tax competition, for uniform rules at EU level to be drawn up, this being far more effective than the voluntary use of BEPS measures; calls for conventions preventing double taxation to be implemented multilaterally instead of adapting each treaty individually as this takes too long and is inefficient;

Or. fr

Amendment 1114

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 172 a (new)

Motion for a resolution

Amendment

172 a. Notes that double taxation treaties

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

Or. en

Amendment 1115

Peter Simon, Dietmar Köster, Pervenche Berès, Ramón Jáuregui Atondo, Arndt Kohn, Paul Tang, Virginie Rozière, Evelyn Regner, Elly Schlein, Hugues Bayet, Olle Ludvigsson

Motion for a resolution

Paragraph 172 a (new)

Motion for a resolution

Amendment

172 a. Calls on Member States to mandate the Commission to propose a European tax treaty template, containing a clause on significant digital presence, an anti-abuse rule and an anti-tax dumping clause including a minimum level of effective taxation set at 18% of profits;

Or. en

Amendment 1116

Luděk Niedermayer, Jeppe Kofod

Motion for a resolution

Paragraph 172 a (new)

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Motion for a resolution

Amendment

172 a. Is aware that bilateral tax treaties do not reflect the current reality of digitalized economies; calls on Member States to update their bilateral tax treaties based on the Commission recommendation on taxation of digitalized economy^{If};

^{If} C (2018)-1650 final

Or. en

Amendment 1117

Luděk Niedermayer, Jeppe Kofod

Motion for a resolution

Subheading 6.7 a (new)

Motion for a resolution

Amendment

Welcomes the strengthened framework avoiding double non-taxation; emphasizes that elimination of double taxation is of great importance in order to ensure that honest taxpayers are treated fairly and their trust is not undermined; calls on Member States to abide by their double-taxation treaties and cooperate sincerely and swiftly in cases of reported double taxation;

Or. en

Amendment 1118

Roberts Zile

Motion for a resolution

Paragraph 174

Motion for a resolution

Amendment

174. Calls on the **Commission** to collect and release the number of tax disputes

174. Calls on the **Member States' tax authorities** to collect and release the

submitted and resolved, sorted by type of dispute per year and by countries involved, so as to monitor the mechanism and ensure that it is efficient and effective;

number of tax disputes submitted and resolved, sorted by type of dispute per year and by countries involved, so as to monitor the mechanism and ensure that it is efficient and effective;

Or. en

Amendment 1119
Dariusz Rosati

Motion for a resolution
Paragraph 174

Motion for a resolution

174. Calls on the Commission to collect and release the number of tax disputes submitted and resolved, sorted by type of dispute per year and by countries involved, so as to monitor the mechanism and ensure that it is efficient and effective;

Amendment

174. Calls on the Commission to collect and release **information on** the number of tax disputes submitted and resolved, sorted by type of dispute per year and by countries involved, so as to monitor the mechanism and ensure that it is efficient and effective;

Or. en

Amendment 1120
Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution
Paragraph 175 a (new)

Motion for a resolution

Amendment

175 a. Recalls relevant Member States to make use of the opportunity afforded by their direct relations with the countries concerned to take the necessary steps in order to put pressure on their overseas countries and territories (OCTs) and outermost regions that do not respect international standards pertaining to tax cooperation, transparency and anti-money laundering; takes the view that the EU transparency and due diligence

requirements should be effectively enforced in these territories;^{1a}

^{1a} PANA recommendations adopted on December 13, 2018.

Or. en

Amendment 1121
Louis Michel

Motion for a resolution
Paragraph 175 a (new)

Motion for a resolution

Amendment

175a. Takes the view that a transparency and due diligence requirement should apply to these territories;

Or. fr

Amendment 1122
José Manuel Fernandes

Motion for a resolution
Paragraph 176

Motion for a resolution

Amendment

176. Notes that the Commission has opened an in-depth investigation to examine whether Portugal has applied the Madeira Free Zone regional aid scheme in conformity with its 2007 and 2013 decisions approving it, namely by verifying whether tax exemptions granted by Portugal to companies established in the Madeira Free Zone are in line with the Commission decisions and EU State aid rules; highlights that the Commission is verifying whether Portugal complied with the requirements of the schemes, i.e. whether the company profits benefiting from the income tax reductions originated exclusively from activities carried out in

deleted

Madeira and whether the beneficiary companies actually created and maintained jobs in Madeira;

Or. en

Amendment 1123

Thierry Cornillet, Petr Ježek, Wolf Klinz, Nils Torvalds

Motion for a resolution

Paragraph 176

Motion for a resolution

176. Notes that the Commission has opened an in-depth investigation *to examine whether Portugal has applied the Madeira Free Zone regional aid scheme in conformity with its 2007 and 2013 decisions approving it, namely by verifying whether tax exemptions granted by Portugal to companies established in the Madeira Free Zone are in line with the Commission decisions and EU State aid rules; highlights that the Commission is verifying whether Portugal complied with the requirements of the schemes, i.e. whether the company profits benefiting from the income tax reductions originated exclusively from activities carried out in Madeira and whether the beneficiary companies actually created and maintained jobs in Madeira;*

Amendment

176. Notes that the Commission has opened an in-depth investigation *of the application of the Madeira Free Zone regional aid scheme by Portugal^{1a};*

^{1a} *An in-depth Commission investigation to examine whether Portugal has applied the Madeira Free Zone regional aid scheme in conformity with its 2007 and 2013 decisions approving it, namely by verifying whether tax exemptions granted by Portugal to companies established in the Madeira Free Zone are in line with the Commission decisions and EU State aid rules; highlights that the Commission is verifying whether Portugal complied with the requirements of the schemes, i.e. whether the company profits benefiting from the income tax reductions originated*

exclusively from activities carried out in Madeira and whether the beneficiary companies actually created and maintained jobs in Madeira;

Or. en

Amendment 1124
Siegfried Mureşan

Motion for a resolution
Paragraph 176

Motion for a resolution

176. Notes that the Commission has opened an in-depth investigation to examine whether Portugal has applied the Madeira Free Zone regional aid scheme in conformity with its 2007 and 2013 decisions approving it, *namely by verifying whether tax exemptions granted by Portugal to companies established in the Madeira Free Zone are in line with the Commission decisions and EU State aid rules; highlights that the Commission is verifying whether Portugal complied with the requirements of the schemes, i.e. whether the company profits benefiting from the income tax reductions originated exclusively from activities carried out in Madeira and whether the beneficiary companies actually created and maintained jobs in Madeira;*

Amendment

176. Notes that the Commission has opened an in-depth investigation to examine whether Portugal has applied the Madeira Free Zone regional aid scheme in conformity with its 2007 and 2013 decisions approving it;

Or. en

Amendment 1125
Markus Ferber

Motion for a resolution
Paragraph 176

Motion for a resolution

176. *Notes* that the Commission has opened an in-depth investigation to

Amendment

176. *Welcomes* that the Commission has opened an in-depth investigation to

examine whether Portugal has applied the Madeira Free Zone regional aid scheme in conformity with its 2007 and 2013 decisions approving it, namely by verifying whether tax exemptions granted by Portugal to companies established in the Madeira Free Zone are in line with the Commission decisions and EU State aid rules; highlights that the Commission is verifying whether Portugal complied with the requirements of the schemes, i.e. whether the company profits benefiting from the income tax reductions originated exclusively from activities carried out in Madeira and whether the beneficiary companies actually created and maintained jobs in Madeira;

examine whether Portugal has applied the Madeira Free Zone regional aid scheme in conformity with its 2007 and 2013 decisions approving it, namely by verifying whether tax exemptions granted by Portugal to companies established in the Madeira Free Zone are in line with the Commission decisions and EU State aid rules; highlights that the Commission is verifying whether Portugal complied with the requirements of the schemes, i.e. whether the company profits benefiting from the income tax reductions originated exclusively from activities carried out in Madeira and whether the beneficiary companies actually created and maintained jobs in Madeira;

Or. en

Amendment 1126

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution Subheading 7

Motion for a resolution

Intermediaries

Amendment

Enablers and promoters

Or. en

Amendment 1127

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution Paragraph 177

Motion for a resolution

177. Welcomes the broad definition of both ‘intermediary’ and ‘reportable cross-border arrangement’ in the recently

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Amendment

177. Welcomes the broad definition of both ‘intermediary’ and ***regrets the incompleteness of the*** ‘reportable cross-

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adopted DAC6⁸³ ;

border arrangement' in the recently
adopted DAC6⁸³ ;

⁸³ OJ L 139, 5.6.2018, p. 1.

⁸³ OJ L 139, 5.6.2018, p. 1.

Or. en

Amendment 1128

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 177 a (new)

Motion for a resolution

Amendment

177 a. Reiterates the need for enhanced cooperation between tax administrations and financial supervisors for a joint and effective surveillance of the role of financial intermediaries and in the light that some tax-driven financial instruments may pose a risk to financial market stability and market integrity;

Or. en

Amendment 1129

Roberts Zile

Motion for a resolution

Paragraph 177

Motion for a resolution

Amendment

177. Welcomes the broad definition of both 'intermediary' and 'reportable cross-border arrangement' in the recently adopted DAC6⁸³ ;

177. Welcomes the broad definition of both 'intermediary' and 'reportable cross-border arrangement' in the recently adopted DAC6⁸³ ; ***regrets that a number of details are still unclear;***

⁸³ OJ L 139, 5.6.2018, p. 1.

⁸³ OJ L 139, 5.6.2018, p. 1.

Or. en

Amendment 1130
Tom Vandenkendelaere

Motion for a resolution
Paragraph 177

Motion for a resolution

177. Welcomes the broad definition of both ‘intermediary’ and ‘reportable cross-border arrangement’ in the recently adopted DAC6⁸³ ;

⁸³ OJ L 139, 5.6.2018, p. 1.

Amendment

177. Welcomes the broad definition of both ‘intermediary’ and ‘reportable cross-border arrangement’ in the recently adopted DAC6⁸³ ; ***calls to update the reportable transactions under DAC6 in order to also require the mandatory disclosure of dividend arbitrage schemes, including the granting of dividend and capital gains tax refunds;***

⁸³ OJ L 139, 5.6.2018, p. 1.

Or. en

Amendment 1131
Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 177

Motion for a resolution

177. Welcomes the broad definition of both ‘intermediary’ and ‘reportable cross-border arrangement’ in the recently adopted DAC6⁸³ ;

⁸³ OJ L 139, 5.6.2018, p. 1.

Amendment

177. Welcomes the broad definition of both ‘intermediary’ and ‘reportable cross-border arrangement’ in the recently adopted DAC6⁸³ ; ***calls on all Member States to deliberately apply the EU reporting obligation also to purely domestic cases;***

⁸³ OJ L 139, 5.6.2018, p. 1.

Or. en

Amendment 1132

Dietmar Köster, Peter Simon, Doru-Claudian Frunzulică, Evelyn Regner, Olle Ludvigsson, Virginie Rozière

Motion for a resolution

Paragraph 177

Motion for a resolution

177. Welcomes the broad definition of both ‘intermediary’ and ‘reportable cross-border arrangement’ in the recently adopted DAC6⁸³ ;

⁸³ OJ L 139, 5.6.2018, p. 1.

Amendment

177. Welcomes the broad definition of both ‘intermediary’ and ‘reportable cross-border arrangement’ in the recently adopted DAC6⁸³ ; ***stresses that the relevant information in relation to potentially aggressive tax planning arrangements should also be accessible to the general public;***

⁸³ OJ L 139, 5.6.2018, p. 1.

Or. en

Amendment 1133

Thomas Mann

Motion for a resolution

Paragraph 177

Motion for a resolution

177. Welcomes the broad definition of both ‘intermediary’ and ‘reportable cross-border arrangement’ in the recently adopted DAC6⁸³;

⁸³ OJ L 139, 5.6.2018, p. 1.

Amendment

177. Welcomes the broad definition of both ‘intermediary’ and ‘reportable cross-border arrangement’ in the recently adopted DAC6⁸³; ***welcomes measures to strengthen transparency requirements for intermediaries in the field of aggressive tax planning and calls for tax authorities to have the necessary information, particularly in the area of cross-border tax planning strategies;***

⁸³ OJ L 139, 5.6.2018, p. 1.

Or. de

Amendment 1134

Wolf Klinz, Thierry Cornillet, Petr Ježek, Nils Torvalds, Maite Pagazaurtundúa Ruiz

Motion for a resolution

Paragraph 177

Motion for a resolution

177. Welcomes the broad definition of both ‘intermediary’ and ‘reportable cross-border arrangement’ in the recently adopted DAC6⁸³ ;

⁸³ OJ L 139, 5.6.2018, p. 1.

Amendment

177. Welcomes the broad definition of both ‘intermediary’ and ‘reportable cross-border arrangement’ in the recently adopted DAC6⁸³ ; ***recalls the obligation of intermediaries under DAC6 to report structural loopholes in tax legislation to tax authorities, without having to reveal the identities of any potential clients taking advantage of these loopholes at the time; requests that intermediaries that are convicted for participation in and knowledge of fraudulent behaviour of clients are to have their licenses revoked and be banned from practising their occupation henceforth;***

⁸³ OJ L 139, 5.6.2018, p. 1.

Or. en

Amendment 1135

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 177 a (new)

Motion for a resolution

Amendment

177 a. Urges the Commission, Member States and all EU bodies to refer to “enablers” or “promoters” as opposed to “intermediaries”, which disguises the agency of the facilitators and promoters of tax avoidance schemes; notes that Ireland has already classified them as “promoters” in legislation (eg, Mandatory Disclosure of Certain Transactions Regulation 2011);

Amendment 1136

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 177 b (new)

Motion for a resolution

Amendment

177 b. Recalls that the EU's existing definition of control required to create a group of companies should be applied to accountancy firms that are members of a network of firms associated by legally enforceable contractual arrangements that provide for the sharing of a name or marketing, professional standards, clients, support services, finance or professional indemnity insurance arrangements, as anticipated by Directive 2013/34/EU on annual financial statements^{1a}; and calls for the European Commission to present a proposal for professional networks subject to these arrangements to be required to file full country-by-country reports, adapted to meet the particular needs of the sector, on public record;^{2a}

^{2a} *Murphy, R.; Stausholm, S.N. (2017) 'The Big Four, a study of opacity'; GUE/NGL, July 2017.*

^{1a} *European Parliament recommendation of 13 December 2017 to the Council and the Commission following the inquiry into money laundering, tax avoidance and tax evasion (Texts adopted, P8_TA-(2017)0491).*

Amendment 1137

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Paragraph 177 c (new)**

Motion for a resolution

Amendment

177 c. Calls for the Commission to present a proposal whereby the networks of professional service firms (e.g. accountancy firms, tax and legal advisors) to be required to apply for a single license to provide audit, taxation services or legal advice of any sort in the Member States, and that all abusive tax schemes promoted by the firm that have an impact on the tax revenue of a Member State be reported, whether sold in or outside the EU by a network member; ^{1a}

^{1a} Murphy, R.; Stausholm, S.N. (2017) 'The Big Four, a study of opacity'; GUE/NGL, July 2017.

Or. en

Amendment 1138

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Paragraph 177 d (new)**

Motion for a resolution

Amendment

177 d. Calls on the Commission to present a proposal for all audit firms to be required to be entirely separate from those selling any other service;

Or. en

Amendment 1139

Miguel Urbán Crespo, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution
Paragraph 177 e (new)

Motion for a resolution

Amendment

177 e. Calls on the European Commission and member states to recognise that there is an inherent conflict of interest between the commercial interests of the tax avoidance industry and the public mandate of the EU to minimise tax avoidance;

Or. en

Amendment 1140

Miguel Urbán Crespo, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution
Paragraph 177 f (new)

Motion for a resolution

Amendment

177 f. Stresses that this conflict of interest can come in several forms, including via public procurement contracts that require the provision of paid advice on these issues; the provision of informal or unpaid advice via official advisory and expert groups; and via the revolving door;

Or. en

Amendment 1141

Miguel Urbán Crespo, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution
Paragraph 177 g (new)

Motion for a resolution

Amendment

177 g. Notes that in the same way as has been done by the World Health Organisation (WHO) to reduce the effects of the lobbying powers of the Tabaco industry in health policies, measures can be implemented in national, EU and international institutions to protect fiscal policies from commercial and other vested interests of the accountancy industry;

Or. en

Amendment 1142

Miguel Urbán Crespo, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Paragraph 177 h (new)**

Motion for a resolution

Amendment

177 h. Calls on the European Commission and member states to put in place a firewall to ensure that those with a commercial or vested interest in promoting tax avoidance and tax evasion should not have a role in advising the EU and member states on action to tackle tax avoidance and tax evasion. Elements of this firewall should include restrictions on the membership of advisory and expert groups, and on the awarding of public contracts for tax-related studies and impact assessments; restrictions on lobbying on tax avoidance and tax evasion; revolving door regulations; and full lobby transparency;

Or. en

**Amendment 1143
Louis Michel**

**Motion for a resolution
Paragraph 178**

Motion for a resolution

178. Draws attention to the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services within the same accountancy firm; stresses, therefore, the importance of transparent indication of what services are provided to a particular client and clear separation between these services;

Amendment

178. Draws attention to the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services within the same accountancy firm; stresses, therefore, the importance of transparent indication of what services are provided to a particular client and clear separation between these services; ***stresses too the importance of lawyer-client confidentiality and legal professional privilege as a mainstay of the rule of law;***

Or. fr

Amendment 1144

Roberts Zile

Motion for a resolution

Paragraph 178

Motion for a resolution

178. Draws attention to the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services within the same accountancy firm; stresses, ***therefore***, the importance of transparent indication of what services are provided to a particular client and clear separation between these services;

Amendment

178. Draws attention to the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services within the same accountancy firm; ***acknowledges the measure that have already been taken to help remedy this;*** stresses the importance of transparent indication of what services are provided to a particular client and clear separation between these services;

Or. en

Amendment 1145

Luděk Niedermayer, Jeppe Kofod

Motion for a resolution

Paragraph 178 a (new)

Motion for a resolution

Amendment

178 a. (new) Welcomes the monitoring of

the enforcement of Directive 2014/56/EU of the European Parliament and of the Council of 16 April 2014 amending Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts^{1g} and of Regulation (EU) 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC^{1h}, in particular the provision on statutory auditors or audit firms carrying out statutory audits of public-interest entities; points out the need to ensure that the rules are properly applied;

^{1g} OJ L 158, 27.5.2014, p. 196

^{1h} OJ L 158, 27.5.2014, p. 77

Or. en

Amendment 1146

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 178 a (new)

Motion for a resolution

Amendment

178 a. Recognizes that the divergent interests between the commercial interests of the tax avoidance industry and the public mandate of the EU to minimise tax avoidance can clash in situations where conflicts of interest arise, such as public procurement contracts that require the provision of paid advice, the provision of informal or unpaid advice via official advisory and expert groups, and via revolving doors;

Or. en

Amendment 1147

Louis Michel

Motion for a resolution

Paragraph 178 a (new)

Motion for a resolution

Amendment

178a. Calls on Member States to consider the introduction of mandatory tax reporting for all tax and financial intermediaries referred to in Action 12 of the BEPS plan who, in the course of their professional activities, become aware of the existence of abusive or aggressive transactions, devices or structures;

Or. fr

Amendment 1148

Monica Macovei

Motion for a resolution

Paragraph 178 a (new)

Motion for a resolution

Amendment

178 a. Stresses that this conflict of interest can come in several forms, including via public procurement contracts that require the provision of paid advice on these issues, the provision of informal or unpaid advice via official advisory and expert groups and via the revolving door;

Or. en

Amendment 1149

Peter Simon, Dietmar Köster, Doru-Claudian Frunzuliță, Evelyn Regner, Olle Ludvigsson, Virginie Rozière

Motion for a resolution

Paragraph 178 a (new)

Motion for a resolution

Amendment

178 a. Calls for a rotation of auditors every 7 years to prevent conflicts of interests and the limitation of the provision of non-audit services to a minimum;

Or. en

Amendment 1150
Monica Macovei

Motion for a resolution
Paragraph 178 b (new)

Motion for a resolution

Amendment

178 b. Calls on the European Commission and member states to put in place a firewall to ensure that those with a commercial or vested interest in promoting tax avoidance and tax evasion do not have a role in advising the EU and Member States on action to tackle tax avoidance and tax evasion; considers that elements of this firewall should include restrictions on the membership of advisory and expert groups, and on the awarding of public contracts for tax-related studies and impact assessments, restrictions on lobbying on tax avoidance and tax evasion, revolving door regulations and full lobby transparency;

Or. en

Amendment 1151
Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 178 b (new)

Motion for a resolution

Amendment

178 b. Calls on the Commission and Member States to ensure that those with a commercial or vested interests in

promoting tax avoidance and tax evasion, such as big accountancy firms like Deloitte, PWC, EY and KPMG, do not have an advising role in policies to fight tax avoidance and evasion; for instance, restricting their membership in advisory and expert groups, not commissioning tax-related studies and impact assessments to these actors, regulating revolving doors, and implementing full lobby transparency rules;

Or. en

Amendment 1152

Dietmar Köster, Peter Simon, Doru-Claudian Frunzuliță, Evelyn Regner, Olle Ludvigsson, Virginie Rozière

**Motion for a resolution
Paragraph 178 b (new)**

Motion for a resolution

Amendment

178 b. Reiterates that intermediaries play a crucial role in facilitating money laundering and the financing of terrorism and should be held accountable for these actions;

Or. en

Amendment 1153

Peter Simon, Dietmar Köster, Ramón Jáuregui Atondo, Pervenche Berès, Paul Tang, Evelyn Regner, Mady Delvaux, Elly Schlein, Olle Ludvigsson

**Motion for a resolution
Paragraph 178 c (new)**

Motion for a resolution

Amendment

178 c. Reiterates its call on the Commission to come forward with a legislative proposal on the separation of accounting firms and financial or tax service providers as well as on all advisory services, including a Union incompatibility regime for tax advisers, in

order to prevent them from advising both public revenue authorities and taxpayers and to prevent other conflicts of interest;

Or. en

Amendment 1154

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 178 c (new)

Motion for a resolution

Amendment

178 c. Stresses the role played by intermediaries as facilitators and beneficiaries of ATP schemes and deplores that such intermediaries develop bespoke schemes for customers in a way that undermines the cohesion of society and operate with a business model that runs counter to the social contract;

Or. en

Amendment 1155

Lefteris Christoforou

Motion for a resolution

Paragraph 179

Motion for a resolution

Amendment

179. Reiterates that financial institutions, advisors and other intermediaries that knowingly, systematically and repeatedly facilitate, engage or participate in money laundering or tax evasion activities should face effective, proportional and dissuasive penalties, and, where applicable, be restricted from operating in the single market;

deleted

Or. el

Amendment 1156

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 179

Motion for a resolution

179. Reiterates that financial institutions, advisors and other intermediaries that knowingly, systematically and repeatedly facilitate, engage or participate in money laundering or tax evasion activities should face effective, proportional and dissuasive penalties, and, where applicable, be **restricted** from operating in the single market;

Amendment

179. Reiterates that financial institutions, advisors and other intermediaries that knowingly, systematically and repeatedly facilitate, engage or participate in money laundering or tax evasion activities should face effective, proportional and dissuasive penalties, ***their licences to operate should undergo serious revision*** and, where applicable, be ***prevented*** from operating in the Single Market; ***re-iterates its request that self-regulating professions such as lawyers and auditors should be subject to an independent oversight and calls on the Commission to put forward a proposal to amend AMLD5 in this regard;***

Or. en

Amendment 1157

Louis Michel

Motion for a resolution

Paragraph 179

Motion for a resolution

179. Reiterates that financial institutions, advisors and other intermediaries that knowingly, systematically and repeatedly facilitate, engage or participate in money laundering or tax evasion activities should face effective, proportional and dissuasive penalties, and, where applicable, be restricted from operating in the single market;

Amendment

179. Reiterates that financial institutions, advisors and other intermediaries that knowingly, systematically and repeatedly facilitate, engage or participate in money laundering or tax evasion activities should face ***clear***, effective, proportional and dissuasive penalties ***at EU and Member State level***, and, where applicable, be restricted from operating in the single market;

Or. fr

Amendment 1158

Dietmar Köster, Peter Simon, Pervenche Berès, Ramón Jáuregui Atondo, Arndt Kohn, Paul Tang, Evelyn Regner, Mady Delvaux, Doru-Claudian Frunzulică, Elly Schlein, Olle Ludvigsson

Motion for a resolution

Paragraph 179 a (new)

Motion for a resolution

Amendment

179 a. Points out that professional secrecy cannot be used for the purposes of protection, the covering up of illegal practices or violating the spirit of the law; urges that the client/attorney privilege principle should not impede adequate STRs or the reporting of other potentially illegal activities without prejudice to the rights guaranteed by the Charter of Fundamental Rights of the European Union and the general principles of criminal law; calls on the Commission to issue guidance on the interpretation and application of the legal privilege principle for professionals and to introduce a clear demarcation line between traditional judicial advice and lawyers acting as financial operators, in line with case-law of European courts;

Or. en

Amendment 1159

Dietmar Köster, Peter Simon, Evelyn Regner, Mady Delvaux, Doru-Claudian Frunzulică, Arndt Kohn, Virginie Rozière, Olle Ludvigsson

Motion for a resolution

Paragraph 179 b (new)

Motion for a resolution

Amendment

179 b. Calls on the Commission to assess the possibilities of blacklisting financial and non-financial intermediaries based in the EU which operate branches in countries blacklisted as non-cooperative jurisdictions or which are listed as high

*risk third countries by the Commission;
Suggests further that intermediaries
should be restricted from operating in the
single market if convicted of financial
crimes or of facilitating tax evasion;*

Or. en

Amendment 1160

Thierry Cornillet, Petr Ježek, Nils Torvalds, Wolf Klinz

Motion for a resolution

Subheading 179 b (new)

Motion for a resolution

Amendment

*Recalls the revelations of investigative
journalists, which have become known as
the LuxLeaks, Panama papers, Paradise
papers and CumEx scandals;*

Or. en

Amendment 1161

**Dietmar Köster, Peter Simon, Evelyn Regner, Mady Delvaux, Alfred Sant, Olle
Ludvigsson**

Motion for a resolution

Paragraph 179 c (new)

Motion for a resolution

Amendment

*179 c. Pays tribute to the brave actions of
whistle-blowers and recognizes their
fundamental role in a democratic and
accountable society;*

Or. en

Amendment 1162

Pirkko Ruohonen-Lerner

Motion for a resolution

Paragraph 180

Motion for a resolution

180. Believes that the protection of whistle-blowers is of major importance to ensure that unlawful activities and abuse of law are prevented or do not prosper; stresses that whistle-blowers are often a crucial source for investigative journalism and should therefore be protected against any form of harassment and retaliation; believes that it is necessary to protect the confidentiality of investigative journalism's sources, including whistle-blowers, if the role of investigative journalism as a watchdog in democratic society is to be safeguarded;

Amendment

180. Believes that the protection of whistle-blowers ***and the provision of adequate incentives for them*** is of major importance to ensure that unlawful activities and abuse of law are prevented or do not prosper; stresses that whistle-blowers are often a crucial source for investigative journalism and should therefore be protected against any form of harassment and retaliation ***and should be guaranteed anonymity; considers that whistle-blowers must be provided with sufficient incentives, taking account of the possible long-term effects of disclosure and subsequent retaliation;*** believes that it is necessary to protect the confidentiality ***and anonymity*** of investigative journalism's sources, including whistle-blowers, if the role of investigative journalism as a watchdog in democratic society is to be safeguarded; ***calls on the Commission to study the practices adhered to in the United States to protect and provide incentives for whistle-blowers, and to put forward a proposal to make similar schemes in the EU even more effective;***

Or. fi

Amendment 1163

Maite Pagazaurtundúa Ruiz, Thierry Cornillet, Petr Ježek, Wolf Klinz, Nils Torvalds, Louis Michel

Motion for a resolution

Paragraph 180

Motion for a resolution

180. Believes that the protection of whistle-blowers is of major importance to ensure that unlawful activities and abuse of law are prevented or do not prosper; stresses that whistle-blowers are often a crucial source for investigative journalism and should therefore be protected against any form of harassment and retaliation;

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Amendment

180. Believes that the protection of whistle-blowers is of major importance to ensure that unlawful activities and abuse of law are prevented or do not prosper; ***according to fundamental right to freedom of expression and information; Recognises that whistle-blowers play a crucial role in the fight against corruption***

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EN

believes that it is necessary to protect the confidentiality of investigative journalism's sources, including whistle-blowers, if the role of investigative journalism as a watchdog in democratic society is to be safeguarded;

and other serious crimes or illegal activities and in the protection of the EU's financial interests; stresses that whistle-blowers are often a crucial source for investigative journalism and should therefore be protected against any form of harassment and retaliation; believes that it is necessary to protect the confidentiality of investigative journalism's sources, including whistle-blowers, if the role of investigative journalism as a watchdog in democratic society is to be safeguarded;

Or. en

Amendment 1164
Louis Michel

Motion for a resolution
Paragraph 180

Motion for a resolution

180. Believes that the protection of whistle-blowers is of major importance to ensure that unlawful activities and abuse of law are prevented or do not prosper; stresses that whistle-blowers are often a crucial source for investigative journalism and should therefore be protected against any form of harassment and retaliation; believes that it is necessary to protect the confidentiality of investigative journalism's sources, including whistle-blowers, if the role of investigative journalism as a watchdog in democratic society is to be safeguarded;

Amendment

180. Believes that the protection of whistle-blowers is of major importance *for both the private and the public sector* to ensure that unlawful activities and abuse of law are prevented or do not prosper; stresses that whistle-blowers are often a crucial source for investigative journalism and should therefore be protected against any form of harassment and retaliation; believes that it is necessary to protect the confidentiality of investigative journalism's sources, including whistle-blowers, if the role of investigative journalism as a watchdog in democratic society is to be safeguarded;

Or. fr

Amendment 1165
Roberts Zile

Motion for a resolution
Paragraph 180

Motion for a resolution

180. Believes that the protection of whistle-blowers is of major importance to ensure that unlawful activities and abuse of law are prevented or do not prosper; stresses that whistle-blowers are often a crucial source for investigative journalism and should therefore be protected against any form of harassment and retaliation; believes that it is necessary to protect the confidentiality of investigative journalism's sources, including whistle-blowers, if the role of investigative journalism as a watchdog in democratic society is to be safeguarded;

Amendment

180. Believes that the protection of whistle-blowers is of major importance to ensure that unlawful activities and abuse of law are prevented or do not prosper; stresses that whistle-blowers are often a crucial source for investigative journalism and should therefore be protected against any form of harassment and retaliation; ***notes the importance of internal reporting channels***; believes that it is necessary to protect the confidentiality of investigative journalism's sources, including whistle-blowers, if the role of investigative journalism as a watchdog in democratic society is to be safeguarded;

Or. en

Amendment 1166

Luděk Niedermayer, Jeppe Kofod

Motion for a resolution

Paragraph 180 a (new)

Motion for a resolution

Amendment

180 a. (new) Notes that the US False Claims Act provides a solid framework for rewarding of whistle-blowers in cases where the government recovers funds lost to fraud as presented during the 21 November TAX3 hearing; underlines that according to the US Justice Department report, whistle-blowers were directly responsible for detection and reporting of 3.4 out of 3.7 billion USD recovered; calls on Member States to establish safe confidential communication channels for whistle-blowers' reporting within relevant authorities and in private entities;

Or. en

Amendment 1167

Peter Simon, Dietmar Köster, Evelyn Regner, Doru-Claudian Frunzulică, Alfred Sant, Olle Ludvigsson, Virginie Rozière

Motion for a resolution
Paragraph 180 a (new)

Motion for a resolution

Amendment

180 a. Calls for a general EU fund to be set up to give appropriate financial support to whistle-blowers whose livelihood is put at risk as a result of disclosures of criminal activity or facts with clear public interest;

Or. en

Amendment 1168

Maite Pagazaurtundúa Ruiz, Thierry Cornillet, Petr Ježek, Wolf Klinz, Nils Torvalds, Louis Michel

Motion for a resolution
Paragraph 180 a (new)

Motion for a resolution

Amendment

180 a. Welcomes the proposal for a Directive of the European Parliament and of the Council on the protection of persons reporting on breaches of Union law.

Or. en

Amendment 1169

Luděk Niedermayer

Motion for a resolution
Paragraph 180 b (new)

Motion for a resolution

Amendment

180 b. (new) Calls for the proposal for a directive of the European Parliament and of the Council on protection of persons reporting on breaches of Union law^{1x} to be swiftly adopted;

Or. en

Amendment 1170
Geoffroy Didier

Motion for a resolution
Paragraph 181

Motion for a resolution

181. Worries that whistle-blowers are often discouraged from reporting their concerns for fear of retaliation; considers that the recognition in AMLD5 of the right of whistle-blowers to present a complaint in a safe manner to the respective competent authorities when exposed to a threat or retaliation and of their right to an effective remedy constitutes a significant improvement of the situation of individuals reporting suspicions of money laundering or terrorist financing internally within the company or to a FIU;

Amendment

181. Worries that whistle-blowers are often discouraged from reporting their concerns for fear of retaliation ***and that if there is retaliation and it is not discouraged or punished, this only serves to dissuade potential whistle-blowers;*** considers that the recognition in AMLD5 of the right of whistle-blowers to present a complaint in a safe manner to the respective competent authorities when exposed to a threat or retaliation and of their right to an effective remedy constitutes a significant improvement of the situation of individuals reporting suspicions of money laundering or terrorist financing internally within the company or to a FIU;

Or. fr

Amendment 1171
Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 181

Motion for a resolution

181. Worries that whistle-blowers are often discouraged from reporting their concerns for fear of retaliation; considers that the recognition in AMLD5 of the right of whistle-blowers to present a complaint
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Amendment

181. Worries that whistle-blowers are often discouraged from reporting their concerns for fear of retaliation; considers that the recognition in AMLD5 of the right of whistle-blowers to present a complaint

in a safe manner to the respective competent authorities when exposed to a threat or retaliation and of their right to an effective remedy constitutes a significant improvement of the situation of individuals reporting suspicions of money laundering or terrorist financing internally within the company or to a FIU;

in a safe manner to the respective competent authorities when exposed to a threat or retaliation and of their right to an effective remedy constitutes a significant improvement of the situation of individuals reporting suspicions of money laundering or terrorist financing internally within the company or to a FIU; ***calls on Member States to implement fully-fledged whistleblower protection when transposing the AMLD5 into national law;***

Or. en

Amendment 1172
Pirkko Ruohonen-Lerner

Motion for a resolution
Paragraph 181 a (new)

Motion for a resolution

Amendment

181a. Welcomes the Commission proposal of 23 April 2018 on the protection of whistle-blowers; regrets, however, that EU staff were not included among the target groups covered by the proposal for a directive; recognises that EU staff are currently not offered the same level of protection as in the proposal; calls on all EU agencies and institutions to tackle this shortcoming immediately by adapting their internal rules in order to reflect best international whistle-blower protection practices;

Or. fi

Amendment 1173
Monica Macovei

Motion for a resolution
Paragraph 181 a (new)

Motion for a resolution

Amendment

181 a. Welcomes the European Commission's April 2018 publication of a horizontal proposal on whistleblower protection; regrets that EU staff members were not incorporated in the scope; recognises that EU staff members are not currently afforded the same level of protections as in the proposal; urges all EU institutions, agencies, and bodies to immediately address this situation by adapting their internal rules in line with international best practices for the protection of whistleblowers and enduring compliance with OECD standards in this matter;

Or. en

Amendment 1174

Peter Simon, Pervenche Berès, Ramón Jáuregui Atondo, Arndt Kohn, Paul Tang, Virginie Rozière, Evelyn Regner, Mady Delvaux, Doru-Claudian Frunzulică, Elly Schlein, Dietmar Köster, Olle Ludvigsson

Motion for a resolution

Paragraph 181 a (new)

Motion for a resolution

Amendment

181 a. Is concerned by the impact of non-disclosure agreements in employment contracts and dismissal agreements, particularly in the financial sector; calls on the Commission to assess the possibility of proposing legislation banning abusive non-disclosure agreements and declared void agreements which limit the employee's ability and right to report unlawful activity;

Or. en

Amendment 1175

Luděk Niedermayer, Jeppe Kofod

Motion for a resolution

Paragraph 181 a (new)

Motion for a resolution

Amendment

181 a. (new) Takes note of the proposal for a Directive of the European Parliament and of the Council on the protection of persons reporting on breaches of Union law, which is currently under discussion in Parliament^{li};

^{li} COM(2018) 218 final, 23.4.2018

Or. en

Amendment 1176

Maite Pagazaurtundúa Ruiz, Thierry Cornillet, Petr Ježek, Wolf Klinz, Nils Torvalds, Louis Michel

Motion for a resolution

Paragraph 181 a (new)

Motion for a resolution

Amendment

181 a. Highlights that the safeguarding of confidentiality and anonymity contributes to the creation of more effective channels for reporting fraud, corruption or other serious infringements.

Or. en

Amendment 1177

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 182 a (new)

Motion for a resolution

Amendment

182 a. Deplores that even when in the area of financial services, the added value of sectorial whistleblower protection was already acknowledged by the Union legislator, and measures for the protection of whistleblowers were introduced in a

significant number of legislative instruments in this area^{1a}, a number of high profile cases involving European financial institutions have proven that protection of whistleblowers within such financial institutions still remains unsatisfactory and that fears of reprisals from both employers and authorities still prevents whistleblowers from coming forward within formation on breaches of law;^{2a}

^{1a} Communication of 8.12.2010 "Reinforcing sanctioning regimes in the financial services sector".[

^{2a} A8-0398/2018. Report on the proposal for a directive of the European Parliament and of the Council on the protection of persons reporting on breaches of Union law (COM(2018)0218 – C8 0159/2018 – 2018/0106(COD))

Or. en

Amendment 1178

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 182 a (new)

Motion for a resolution

Amendment

182 a. Welcomes the European Commission's April 2018 publication of a horizontal proposal on whistleblower protection; regrets that EU staff members were not incorporated in the scope; recognizes that EU staff members are not currently afforded the same level of protections as in the proposal; urges all EU institutions, agencies, and bodies to immediately address this situation by adapting their internal rules in line with international best practices for the protection of whistleblowers;

Amendment 1179

Dariusz Rosati

Motion for a resolution

Paragraph 182 a (new)

Motion for a resolution

Amendment

182 a. Insists on making illegal all internal corporate rules on confidentiality that would restrict employees in reporting suspect cases of unlawful transactions to responsible public authorities;

Or. en

Amendment 1180

Jeppe Kofod, Luděk Niedermayer

Motion for a resolution

Paragraph 183

Motion for a resolution

Amendment

183. Notes that the TAX3 Committee invited the whistle-blowers in the cases of Julius Bär and Danske Bank to testify at public parliamentary hearings⁸⁴ ;

183. Notes that the TAX3 Committee invited the whistle-blowers in the cases of Julius Bär and Danske Bank to testify at public parliamentary hearings⁸⁴ ; ***Deeply regrets the fact, that the Danske Bank whistle-blower, Mr Howard Wilkinson, was unable to share his insights into the Danske Bank case freely and fully, due to legal restraints;***

⁸⁴ Mr Rudolf Elmer, hearing on 1.10.2018; Mr Howard Wilkinson, hearing on 21.11.2018.

⁸⁴ Mr Rudolf Elmer, hearing on 1.10.2018; Mr Howard Wilkinson, hearing on 21.11.2018.

Or. en

Amendment 1181

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Paragraph 183 a (new)**

Motion for a resolution

Amendment

183 a. Notes that it has been proven that keeping a reporting person's identity confidential is an essential element in avoiding backsliding and self-censorship. The duty of confidentiality should, therefore, only be waived in exceptional circumstances in which disclosure of information relating to the reporting person's personal data is a necessary and proportionate obligation required under Union or national law in the context of subsequent investigations or judicial proceedings or to safeguard the freedoms of others including the right of defence of the concerned person, and in each case subject to appropriate safeguards under such laws. Appropriate sanctions should be provided for in the event of breaches of the duty of confidentiality concerning the reporting person's identity; ^{1a}

^{1a} A8-0398/2018. Report on the proposal for a directive of the European Parliament and of the Council on the protection of persons reporting on breaches of Union law (COM(2018)0218 – C8 0159/2018 – 2018/0106(COD))

Or. en

**Amendment 1182
Luděk Niedermayer, Jeppe Kofod**

**Motion for a resolution
Paragraph 183 a (new)**

Motion for a resolution

Amendment

183 a. (new) Calls on the Member States

to closely work within the Council of Europe in the promotion and implementation in their domestic law by all States belonging to the Council of Europe of the Recommendation CM/Rec(2014)7 of the Committee of Ministers to Member States on the protection of whistle-blowers; calls on the Commission and Member States to take the lead in other international fora to promote the adoption of international binding standards for the protection of whistle-blowers;

Or. en

Amendment 1183

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Paragraph 183 b (new)**

Motion for a resolution

Amendment

183 b. Notes that even when appropriate channels should be allowed for internal reporting, experts have noted that internal reporting should not be mandatory and that ultimately a whistleblower must have the right to be able to report externally^{1a}

^{1a} TAX3 Public hearing “Combating money laundering in the EU banking sector”, Panel I: Danske Bank and money laundering allegations.

Or. en

Amendment 1184

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas, Stelios Kouloglou

Motion for a resolution

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Paragraph 183 c (new)

Motion for a resolution

Amendment

183 c. Notes that in addition to guarding the confidentiality of the identity of whistleblowers as it is essential for the protection of the reporting person, anonymous reporting should be further protected against the generalised threats and the attacks that aim to discredit the anonymously reporting person, by those offended;

Or. en

Amendment 1185 Alfred Sant

Motion for a resolution Paragraph 184

Motion for a resolution

Amendment

184. Acknowledges the difficulties faced by journalists when investigating or reporting on cases of money laundering, tax fraud, tax evasion and aggressive tax planning; worries that investigative journalists are often subject to physical threats and intimidation;

184. Acknowledges the difficulties faced by journalists when investigating or reporting on cases of money laundering, tax fraud, tax evasion and aggressive tax planning; worries that investigative journalists are often subject to physical threats and intimidation; ***calls for adapted protection to be given at national levels to journalists involved in the investigation of activities with a money laundering component;***

Or. en

Amendment 1186 Roberts Zile

Motion for a resolution Paragraph 184

Motion for a resolution

Amendment

184. Acknowledges the difficulties faced

184. Acknowledges the difficulties faced

by journalists when investigating or reporting on cases of money laundering, tax fraud, tax evasion and aggressive tax planning; worries that investigative journalists are often subject to *physical* threats and intimidation;

by journalists when investigating or reporting on cases of money laundering, tax fraud, tax evasion and aggressive tax planning; worries that investigative journalists are often subject to threats and intimidation;

Or. en

Amendment 1187

Alfred Sant

Motion for a resolution

Paragraph 185

Motion for a resolution

185. Strongly condemns acts of violence against journalists; recalls with dismay that in recent years journalists involved in the investigation of dubious activities with a money laundering component have been murdered in Malta and Slovakia⁸⁵ ;

⁸⁵ Daphne Caruana Galizia, killed in Malta on 16.10.2017; Ján Kuciak, killed together with his partner Martina Kušnírová, in Slovakia on 21.2.2018.

Amendment

185. Strongly condemns acts of violence against journalists; recalls with dismay that in recent years journalists involved in the investigation of dubious activities with a money laundering component have been murdered in Malta and Slovakia⁸⁵ *though there is no evidence as yet that there is any connection between the murder that took place in Malta and revelations about alleged money laundering offences*;

⁸⁵ Daphne Caruana Galizia, killed in Malta on 16.10.2017; Ján Kuciak, killed together with his partner Martina Kušnírová, in Slovakia on 21.2.2018.

Or. en

Amendment 1188

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 185

Motion for a resolution

185. Strongly condemns acts of violence against journalists; recalls with dismay that

Amendment

185. Strongly condemns acts of violence against journalists; recalls with dismay that

in recent years journalists involved in the investigation of dubious activities with a money laundering component have been murdered in Malta and Slovakia⁸⁵ ;

in recent years journalists involved in the investigation of dubious activities with a money laundering component have been murdered in Malta and Slovakia⁸⁵ ;
underlines that according to the Council of Europe, abuses and crimes committed against journalists have a deeply chilling effect on freedom of expression and amplify the phenomenon of self-censorship;

⁸⁵ Daphne Caruana Galizia, killed in Malta on 16.10.2017; Ján Kuciak, killed together with his partner Martina Kušnírová, in Slovakia on 21.2.2018.

⁸⁵ Daphne Caruana Galizia, killed in Malta on 16.10.2017; Ján Kuciak, killed together with his partner Martina Kušnírová, in Slovakia on 21.2.2018.

Or. en

Amendment 1189
Pirkko Ruohonen-Lerner

Motion for a resolution
Paragraph 185

Motion for a resolution

185. Strongly condemns acts of violence against journalists; recalls with dismay that in recent years journalists involved in the investigation of dubious activities with a money laundering component have been murdered in Malta ***and Slovakia***⁸⁵;

⁸⁵ Daphne Caruana Galizia, killed in Malta on 16.10.2017; Ján Kuciak, killed together with his partner Martina Kušnírová, in Slovakia on 21.2.2018.

Amendment

185. Strongly condemns acts of violence against journalists; recalls with dismay that in recent years journalists involved in the investigation of dubious activities with a ***corruption and*** money laundering component have been murdered in Malta, ***Slovakia and Bulgaria***⁸⁵;

⁸⁵ Daphne Caruana Galizia, killed in Malta on 16.10.2017; Ján Kuciak, killed together with his partner Martina Kušnírová, in Slovakia on 21.2.2018; ***Viktoria Marinova, murdered in Bulgaria on 6.10.2018.***

Or. fi

Amendment 1190
Alfred Sant

Motion for a resolution
Paragraph 186

Motion for a resolution

186. Urges the Maltese authorities to make progress in identifying the instigator of the murder of Daphne Caruana Galizia;

Amendment

186. Urges the Maltese authorities to make progress in identifying the instigator of the murder of Daphne Caruana Galizia, *even while acknowledging that the pace, tempo and outcome of criminal investigations can hardly be determined by political urgings, no matter where they come from; notes as well that the Maltese Government has engaged with international institutions such as Europol, FBI, and also the Dutch Forensic Institute, to strengthen its expertise;*

Or. en

Amendment 1191
Roberta Metsola

Motion for a resolution
Paragraph 186

Motion for a resolution

186. Urges the Maltese authorities to *make progress in identifying the instigator* of the murder of Daphne Caruana Galizia;

Amendment

186. Urges the Maltese authorities to *identify the masterminds behind the murder of investigative journalist Daphne Caruana Galizia; welcomes the initiative of 26 international media freedom and journalists' organisations to push Malta's Prime Minister Joseph Muscat and his Government to initiate an independent public inquiry on the assassination of Daphne Caruana Galizia and to assess whether this assassination could have been avoided; calls on the Maltese Government to initiate this independent public inquiry without any delay;*

Or. en

Amendment 1192

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Markus Ferber

Motion for a resolution
Paragraph 186

Motion for a resolution

186. Urges the Maltese authorities to make progress in identifying the *instigator* of the murder of Daphne Caruana Galizia;

Amendment

186. Urges the Maltese authorities to make progress in identifying the *instigators and backers* of the murder of Daphne Caruana Galizia;

Or. en

Amendment 1193

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 186

Motion for a resolution

186. *Urges the* Maltese authorities to make progress in identifying the instigator of the murder of Daphne Caruana Galizia;

Amendment

186. *Calls on* Maltese authorities *to deploy all available resources* to make progress in identifying the instigator of the murder of Daphne Caruana Galizia;

Or. en

Amendment 1194
David Casa

Motion for a resolution
Paragraph 186 a (new)

Motion for a resolution

Amendment

186 a. Notes that at the time that investigative journalist Daphne Caruana Galizia was assassinated she was working on the largest leak of information she had ever received that originated from the servers of ElectroGas, the company operating Malta's power station. Further notes that the ownership of the UAE-based company that was to transfer large

amounts of money to Maltese PEPs responsible for this power station is the director and shareholder of ElectroGas.

Or. en

Amendment 1195

David Casa

Motion for a resolution

Paragraph 186 b (new)

Motion for a resolution

Amendment

186 b. Demands a full independent public inquiry into the role of the Maltese State in the assassination of investigative journalist Daphne Caruana Galizia;

Or. en

Amendment 1196

Monica Macovei

Motion for a resolution

Paragraph 187

Motion for a resolution

Amendment

187. Encourages the Slovak authorities to continue their investigation into the murders of Ján Kuciak and Martina Kušnírová;

187. Encourages the Slovak authorities to continue their investigation into the murders of Ján Kuciak and Martina Kušnírová, *identifying the perpetrators and real instigators of the murder;*

Or. en

Amendment 1197

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 187 a (new)

Motion for a resolution

Amendment

187 a. Calls on Slovak authorities to fully investigate cases of large-scale tax evasion schemes, VAT frauds and money laundering cases brought to light by Jan Kuciak's investigations;

Or. en

Amendment 1198
Pirkko Ruohonen-Lerner

Motion for a resolution
Paragraph 187 a (new)

Motion for a resolution

Amendment

187a. Notes that the Bulgarian authorities have initially denied that there was any connection between the murder of Viktoria Marinova and her work as a journalist; is concerned about the doubts expressed by some journalists that the murder also had a political dimension; calls, therefore, on the Bulgarian authorities to continue the investigation into the murder of Viktoria Marinova;

Or. fi

Amendment 1199
Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 187 b (new)

Motion for a resolution

Amendment

187 b. Calls on the Commission and Bulgaria to ensure the protection of Bulgarian investigative journalists in the context of the scandal revealed by Bivol, related to the use of shell companies to misuse EU funds in the country;

Amendment 1200**Alfred Sant****Motion for a resolution****Paragraph 188***Motion for a resolution*

188. Deplores the fact that investigative journalists are often victims of abusive lawsuits intended to censor, intimidate and silence them by burdening them with the costs of legal defence until they are forced to abandon their criticism or opposition; recalls that these abusive lawsuits constitute a threat to fundamental democratic rights, such as to freedom of expression, freedom of the press and freedom to disseminate and receive information; calls on the Member States to put in place mechanisms to prevent strategic lawsuits against public participation (SLAPP); considers that these mechanisms should take duly into consideration the right to a good name and reputation; calls on the Commission to assess the possibility of taking legislative action in this area;

Amendment

188. Deplores the fact that investigative journalists are often victims of abusive lawsuits intended to censor, intimidate and silence them by burdening them with the costs of legal defence until they are forced to abandon their criticism or opposition; recalls that these abusive lawsuits constitute a threat to fundamental democratic rights, such as to freedom of expression, freedom of the press and freedom to disseminate and receive information; calls on the Member States to put in place mechanisms to prevent strategic lawsuits against public participation (SLAPP); considers that these mechanisms should take duly into consideration the right to a good name and reputation; ***understands that wideranging allegations backed by no proof except the say-so of unidentified sources can have devastating and unwarranted political, economic and social effects on the individuals or companies that they target, especially when publicised on social media; accepts that those who indulge in wilfully irresponsible or malicious attacks of this sort should be held to be accountable for the damage they inflict;*** calls on the Commission to assess the possibility of taking legislative action in this area;

Amendment 1201

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 188

Motion for a resolution

188. Deplores the fact that investigative journalists are often victims of abusive lawsuits intended to censor, intimidate and silence them by burdening them with the costs of legal defence until they are forced to abandon their criticism or opposition; recalls that these abusive lawsuits constitute a threat to fundamental democratic rights, such as to freedom of expression, freedom of the press and freedom to disseminate and receive information; calls on the Member States to ***put in place mechanisms*** to prevent strategic lawsuits against public participation (SLAPP); considers that these mechanisms should take duly into consideration the right to a good name and reputation; calls on the Commission to assess the possibility of taking legislative action in this area;

Amendment

188. Deplores the fact that investigative journalists are often victims of abusive lawsuits intended to censor, intimidate and silence them by burdening them with the costs of legal defence until they are forced to abandon their criticism or opposition; recalls that these abusive lawsuits constitute a threat to fundamental democratic rights, such as to freedom of expression, freedom of the press and freedom to disseminate and receive information; calls on the ***Commission and Member States to legislative and non-legislative proposals to protect journalists and*** to prevent strategic lawsuits against public participation (SLAPP); considers that these mechanisms should take duly into consideration the right to a good name and reputation; calls on the Commission to assess the possibility of taking legislative action in this area;

Or. en

Amendment 1202
David Casa

Motion for a resolution
Paragraph 188

Motion for a resolution

188. Deplores the fact that investigative journalists are often victims of abusive lawsuits intended to censor, intimidate and silence them by burdening them with the costs of legal defence until they are forced to abandon their criticism or opposition; recalls that these abusive lawsuits constitute a threat to fundamental democratic rights, such as to freedom of expression, freedom of the press and freedom to disseminate and receive

Amendment

188. Deplores the fact that investigative journalists are often victims of abusive lawsuits intended to censor, intimidate and silence them by burdening them with the costs of legal defence until they are forced to abandon their criticism or opposition; recalls that these abusive lawsuits constitute a threat to fundamental democratic rights, such as to freedom of expression, freedom of the press and freedom to disseminate and receive

information; calls on the Member States to put in place mechanisms to prevent strategic lawsuits against public participation (SLAPP); considers that these mechanisms should take duly into consideration the right to a good name and reputation; ***calls on*** the Commission ***to assess the possibility of taking*** legislative action in this area;

information; calls on the Member States to put in place mechanisms to prevent strategic lawsuits against public participation (SLAPP); considers that these mechanisms should take duly into consideration the right to a good name and reputation; ***demand***s ***that*** the Commission ***takes concrete, decisive*** legislative action in this area;

Or. en

Amendment 1203

Roberts Zile

Motion for a resolution

Paragraph 188

Motion for a resolution

188. Deplores the fact that investigative journalists are often victims of abusive lawsuits intended to censor, intimidate and silence them by burdening them with the costs of legal defence until they are forced to abandon their ***criticism or opposition***; recalls that these abusive lawsuits constitute a threat to fundamental democratic rights, such as to freedom of expression, freedom of the press and freedom to disseminate and receive information; calls on the Member States to put in place mechanisms to prevent strategic lawsuits against public participation (SLAPP); considers that these mechanisms should take duly into consideration the right to a good name and reputation; calls on the Commission to assess the possibility of taking legislative action in this area;

Amendment

188. Deplores the fact that investigative journalists are often victims of abusive lawsuits intended to censor, intimidate and silence them by burdening them with the costs of legal defence until they are forced to abandon their ***originally stated claims***; recalls that these abusive lawsuits constitute a threat to fundamental democratic rights, such as to freedom of expression, freedom of the press and freedom to disseminate and receive information; calls on the Member States to put in place mechanisms to prevent strategic lawsuits against public participation (SLAPP); considers that these mechanisms should take duly into consideration the right to a good name and reputation; calls on the Commission to assess the possibility of taking legislative action in this area;

Or. en

Amendment 1204

Roberta Metsola

Motion for a resolution

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Paragraph 188

Motion for a resolution

188. Deplores the fact that investigative journalists are often victims of abusive lawsuits intended to censor, intimidate and silence them by burdening them with the costs of legal defence until they are forced to abandon their criticism or opposition; recalls that these abusive lawsuits constitute a threat to fundamental democratic rights, such as to freedom of expression, freedom of the press and freedom to disseminate and receive information; calls on the Member States to put in place mechanisms to prevent strategic lawsuits against public participation (SLAPP); considers that these mechanisms should take duly into consideration the right to a good name and reputation; calls on the Commission to ***assess the possibility of taking*** legislative action in this area;

Amendment

188. Deplores the fact that investigative journalists, ***such as Daphne Caruana Galizia***, are often victims of abusive lawsuits intended to censor, intimidate and silence them by burdening them with the costs of legal defence until they are forced to abandon their criticism or opposition; recalls that these abusive lawsuits constitute a threat to fundamental democratic rights, such as to freedom of expression, freedom of the press and freedom to disseminate and receive information; calls on the Member States to put in place mechanisms to prevent strategic lawsuits against public participation (SLAPP); considers that these mechanisms should take duly into consideration the right to a good name and reputation; calls on the Commission to ***take*** legislative action in this area;

Or. en

Amendment 1205

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 188 a (new)

Motion for a resolution

Amendment

188 a. Deplores that Swiss libel laws are used to silence critics in Switzerland and worldwide because the burden of proof lays on the defendant not the plaintiff; that this not only affects journalists and whistle-blowers, but also reporting entities in the European Union and obliged persons under the beneficial owner register; as in case of having the obligation of reporting a beneficial owner which is Swiss, then the reporting person may end up being sued in Switzerland for

libel and slander, being such criminal offences;^{1a}

^{1a} TAX3 Public hearing “Relations with Switzerland in tax matters and the fight against money laundering”, October 1, 2018.

Or. en

Amendment 1206
Tom Vandenkendelaere

Motion for a resolution
Paragraph 188 a (new)

Motion for a resolution

Amendment

188 a. Welcomes the Commission’s proposal for a Directive on the protection of persons reporting on breaches of Union law; urges to reach a balanced text that will protect whistle-blowers while ensuring that companies or administrations are not subject to excessive charges or slanderous accusations, and to secure exceptions for SMEs to avoid an excessive administrative burden;

Or. en

Amendment 1207
Peter Simon, Dietmar Köster, Pervenche Berès, Doru-Claudian Frunzulică, Evelyn Regner, Alfred Sant, Olle Ludvigsson

Motion for a resolution
Paragraph 188 a (new)

Motion for a resolution

Amendment

188 a. Highlights that trade unions should have a greater role in the negotiation of whistleblowing policies and channels in the workplace; calls on Member States to allow, in national law,

for whistle-blowers to report wrongdoing to a union representative if they feel they cannot report it internally;

Or. en

Amendment 1208

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 188 a (new)

Motion for a resolution

Amendment

188 a. Calls on the European Commission to set up a financial support scheme for investigative journalism as soon as possible, including a permanent and dedicated budget line for the support of independent, quality media and investigative journalism in the post-2020 MFF;

Or. en

Amendment 1209

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 188 b (new)

Motion for a resolution

Amendment

188 b. Calls on EU Member States and the Commission not to recognise the Swiss and British libel laws because they are used for libel tourism if in an EU Member States it were not possible to sue a journalist or a whistleblower;^{1a}

^{1a} TAX3 Public hearing “Relations with Switzerland in tax matters and the fight against money laundering”, October 1,

Amendment 1210

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 188 b (new)

Motion for a resolution

Amendment

188 b. Regrets that the Bulgarian Presidency of the Council of the EU refused to participate in a TAX3 committee hearing, failing to comply with the principle of sincere cooperation enshrined in the article 4 of the TEU;

Amendment 1211

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 188 c (new)

Motion for a resolution

Amendment

188 c. Notes that money laundering, tax evasion and avoidance often involve highly complex international corporate and financial arrangements, which are likely to be within the remit of differing jurisdictions; and recalls the need for provisions to be taken for a unified point of contact for whistleblowers^{1a}

^{1a} A8-0398/2018. Report on the proposal for a directive of the European Parliament and of the Council on the protection of persons reporting on breaches of Union law (COM(2018)0218

Or. en

Amendment 1212

Miguel Urbán Crespo, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution

Paragraph 189

Motion for a resolution

189. Welcomes the work done by the Platform for Tax Good Governance; notes that the mandate of the Platform applies until 16 June 2019; calls for it to be extended or renewed to ensure that civil society concerns and expertise are heard by Member States and the Commission; encourages the Commission to broaden the scope of the experts invited to the Expert Group on Money Laundering and Terrorist Financing (EGMLTF) to include experts from the private sector (business and NGOs);

Amendment

189. Welcomes the work done by the Platform for Tax Good Governance; notes that the mandate of the Platform applies until 16 June 2019; calls for it to be extended or renewed to ensure that civil society concerns and expertise are heard by Member States and the Commission; ***but considers that intermediaries with a commercial interest in tax avoidance should no longer be members***; encourages the Commission to broaden the scope of the experts invited to the Expert Group on Money Laundering and Terrorist Financing (EGMLTF) to include experts from the private sector (business and NGOs) ***so long as they do not have a commercial interest in these issues;;***

Or. en

Amendment 1213

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 189

Motion for a resolution

189. Welcomes the work done by the Platform for Tax Good Governance; notes that the mandate of the Platform applies until 16 June 2019; calls for it to be extended or renewed to ensure that civil

Amendment

189. Welcomes the work done by the Platform for Tax Good Governance; notes that the mandate of the Platform applies until 16 June 2019; calls for it to be extended or renewed to ensure that civil

society concerns and expertise are heard by Member States and the Commission; encourages the Commission to broaden the scope of the experts invited to the Expert Group on Money Laundering and Terrorist Financing (EGMLTF) to include experts from the private sector (business and NGOs);

society concerns and expertise are heard by Member States and the Commission, ***but considers that intermediaries with a commercial interest in tax avoidance should no longer be members***; encourages the Commission to broaden the scope of the experts invited to the Expert Group on Money Laundering and Terrorist Financing (EGMLTF) to include experts from the private sector (business and NGOs) ***so long as they do not have a commercial interest in these issues***;

Or. en

Amendment 1214
Monica Macovei

Motion for a resolution
Paragraph 189

Motion for a resolution

189. Welcomes the work done by the Platform for Tax Good Governance; notes that the mandate of the Platform applies until 16 June 2019; calls for it to be extended or renewed to ensure that civil society concerns and expertise are heard by Member States and the Commission; encourages the Commission to broaden the scope of the experts invited to the Expert Group on Money Laundering and Terrorist Financing (EGMLTF) to include experts from the private sector (business and NGOs);

Amendment

189. Welcomes the work done by the Platform for Tax Good Governance; notes that the mandate of the Platform applies until 16 June 2019; calls for it to be extended or renewed to ensure that civil society concerns and expertise are heard by Member States and the Commission; ***considers that intermediaries with a commercial interest in tax avoidance should no longer be members***; encourages the Commission to broaden the scope of the experts invited to the Expert Group on Money Laundering and Terrorist Financing (EGMLTF) to include experts from the private sector (business and NGOs) ***so long as they do not have a commercial interest in these issues***;

Or. en

Amendment 1215
Alfred Sant

Motion for a resolution

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Paragraph 189

Motion for a resolution

189. Welcomes the work done by the Platform for Tax Good Governance; notes that the mandate of the Platform applies until 16 June 2019; calls for it to be extended or renewed to ensure that civil society concerns and expertise are heard by Member States and the Commission; encourages the Commission to broaden the scope of the experts invited to the Expert Group on Money Laundering and Terrorist Financing (EGMLTF) to include experts from the private sector (business and NGOs);

Amendment

189. Welcomes the work done by the Platform for Tax Good Governance; notes that the mandate of the Platform applies until 16 June 2019; calls for it to be extended or renewed to ensure that ***genuine and transparent*** civil society concerns and expertise are heard by Member States and the Commission; encourages the Commission to broaden the scope of the experts invited to the Expert Group on Money Laundering and Terrorist Financing (EGMLTF) to include experts from the private sector (business and NGOs);

Or. en

Amendment 1216

Nils Torvalds, Thierry Cornillet, Petr Ježek, Wolf Klinz, Maite Pagazaurtundúa Ruiz

Motion for a resolution

Paragraph 192

Motion for a resolution

192. *Notes* that, despite requests to the Council, no relevant documents have been made available to the TAX3 Committee; ***calls into question, therefore, the*** political will of the Council to ***enhance transparency and cooperation*** in the fight against money laundering, tax fraud, tax evasion and aggressive tax planning or to comply with the TEU and the principle of sincere cooperation;

Amendment

192. ***Deplores*** that, despite requests to the Council, no relevant documents have been made available to the TAX3 Committee; ***is greatly concerned about the lack of*** political will of the ***Member States in the*** Council to ***take substantial steps*** in the fight against money laundering, tax fraud, tax evasion and aggressive tax planning or to comply with the TEU and the principle of sincere cooperation ***by ensuring sufficient transparency and cooperation with the other EU institutions***;

Or. en

Amendment 1217

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

Motion for a resolution
Paragraph 192

Motion for a resolution

192. *Notes* that, despite requests to the Council, no relevant documents have been made available to the TAX3 Committee; calls into question, therefore, the political will of the Council to enhance transparency and cooperation in the fight against money laundering, tax fraud, tax evasion and aggressive tax planning or to comply with the TEU and the principle of sincere cooperation;

Amendment

192. *Deplores* that, despite requests to the Council, no relevant documents have been made available to the TAX3 Committee; calls into question, therefore, the political will of the Council to enhance transparency and cooperation in the fight against money laundering, tax fraud, tax evasion and aggressive tax planning or to comply with the TEU and the principle of sincere cooperation;

Or. en

Amendment 1218
Roberts Zile

Motion for a resolution
Paragraph 192

Motion for a resolution

192. Notes that, despite requests to the Council, no relevant documents have been made available to the TAX3 Committee; calls *into question, therefore, the political will of* the Council to enhance transparency and cooperation in the fight against money laundering, tax fraud, tax evasion and aggressive tax planning or to comply with the TEU and the principle of sincere cooperation;

Amendment

192. Notes that, despite requests to the Council, no relevant documents have been made available to the TAX3 Committee; calls *on* the Council to enhance transparency and cooperation in the fight against money laundering, tax fraud, tax evasion and aggressive tax planning or to comply with the TEU and the principle of sincere cooperation;

Or. en

Amendment 1219
Luděk Niedermayer, Jeppe Kofod

Motion for a resolution

Paragraph 192 a (new)

Motion for a resolution

Amendment

192 a. (new) *Regrets that the current rules for accessing classified and other confidential information made available by Council, Commission or Member States to the European Parliament do not provide full legal clarity but are generally interpreted as excluding accredited parliamentary assistants (APAs) from consulting and analysing non-classified ‘other confidential information’ in a secure reading room; calls therefore for the introduction of a clearly worded provision guaranteeing the right of access to documents for APAs on the basis of the ‘need to know’ principle, in their support role for Members, in are negotiated inter-institutional agreement;*

Or. en

Amendment 1220

Dariusz Rosati

Motion for a resolution

Paragraph 192 a (new)

Motion for a resolution

Amendment

192 a. *Regrets that despite repeated invitations the representatives of Council Presidency refused to appear before the TAX3 Committee to report on progress in implementing the recommendations of TAXE, TAX3 and PANA committees; emphasises that working contacts between the Council Presidency and special and inquiry committees of the European Parliament should be a standard practice;*

Or. en

Amendment 1221

Nils Torvalds, Thierry Cornillet, Petr Ježek, Wolf Klinz, Maite Pagazaurtundúa Ruiz

Motion for a resolution
Paragraph 192 a (new)

Motion for a resolution

Amendment

192 a. Recalls that taxation is a national competence and that the European Parliament has very limited powers in these matters; points out that issues of tax fraud, tax evasion and aggressive tax planning cannot be effectively tackled without political will by Member States and the Council

Or. en

Amendment 1222

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 192 a (new)

Motion for a resolution

Amendment

192 a. Deplores that the Council failed to cooperate with the TAX3 Committee by not allowing the access to its documents or by doing so with a significant delay, and thus failed to comply with principle of sincere cooperation and breach of article 4 of TEU; deplores that the Bulgarian Presidency repeatedly refused to come to speak to the Committee about matters concerning the tax agenda;

Or. en

Amendment 1223

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 193

Motion for a resolution

193. Notes the increased communication from the CoC Group and welcomes in particular the biannual publication of its report to the Council, as well as the letters sent to jurisdictions and commitments received in the context of the EU listing process;

Amendment

193. Notes the increased communication from the CoC Group and welcomes in particular the biannual publication of its report to the Council, as well as the letters sent to jurisdictions and commitments received in the context of the EU listing process *of the EU tax blacklist*;

Or. en

Amendment 1224

Peter Simon, Dietmar Köster, Doru-Claudian Frunzulică, Pervenche Berès, Evelyn Regner, Arndt Kohn, Virginie Rozière, Olle Ludvigsson

**Motion for a resolution
Paragraph 194 a (new)**

Motion for a resolution

Amendment

194 a. Notes that no EU Member States were included on the EU list of non-cooperative jurisdictions as EU Member States were not assessed; welcomes the declaration from the Chair of the Code of Conduct Group indicating that Member States could be assessed in the future^{1a}; demands that such assessment is conducted without any further delay;

**^{1a} “The fact of screening the EU Member States with the same criteria is exactly what is under discussion in the context of the revision of the mandate of the Code Group that currently the Austrian Presidency of the Council is taking forward.” Exchange of views with Fabrizia Lapecorella, Chair of the Code of Conduct Group on Business Taxation, European Parliament,
http://www.europarl.europa.eu/cmsdata/155396/TAX3%20Verbatim%2010%20October%202018_OR.pdfOct 2018**

Or. en

Amendment 1225

Werner Langen

Motion for a resolution

Paragraph 195

Motion for a resolution

195. ***Welcomes the fact that*** the Chair of the CoC Group ***appeared*** before the TAX3 Committee, in a reversal of the CoC Group's previous position; also notes that since the start of the work of the TAX3 Committee, compilations of the CoC Group's work have been made available⁸⁷; regrets, however, that those documents were not published sooner;

⁸⁷ In particular as recalled in the CoC Group report to the Council of June 2018: the Procedural Guidelines for carrying out the process of monitoring commitments concerning the EU list of non-cooperative jurisdictions for tax purposes (doc. 6213/18); a compilation of all the agreed guidance since the creation of the Group in 1998 (doc. 5814/18 REV1); a compilation of all the letters signed by the COCG Chair seeking commitments by jurisdictions (doc. 6671/18); a compilation of the commitment letters received in return, when consent was given by the jurisdiction concerned (doc. 6972/18 and addenda); and an overview of the individual measures assessed by the Group since 1998 (doc. 9639/18).

Amendment

195. ***Has long considered it overdue for*** the Chair of the CoC Group ***to appear*** before the TAX3 Committee, in a reversal of the CoC Group's previous position; also notes that since the start of the work of the TAX3 Committee, compilations of the CoC Group's work have been made available⁸⁷; regrets, however, that those documents were not published sooner; ***regrets, however, that those documents were not published sooner and that important parts of them have been redacted;***

⁸⁷ In particular as recalled in the CoC Group report to the Council of June 2018: the Procedural Guidelines for carrying out the process of monitoring commitments concerning the EU list of non-cooperative jurisdictions for tax purposes (doc. 6213/18); a compilation of all the agreed guidance since the creation of the Group in 1998 (doc. 5814/18 REV1); a compilation of all the letters signed by the COCG Chair seeking commitments by jurisdictions (doc. 6671/18); a compilation of the commitment letters received in return, when consent was given by the jurisdiction concerned (doc. 6972/18 and addenda); and an overview of the individual measures assessed by the Group since 1998 (doc. 9639/18).

Or. de

Amendment 1226

Roberts Zile

Motion for a resolution

Paragraph 196

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Motion for a resolution

196. Stresses that the ***abovementioned*** Ombudsman recommendations also apply to the CoC Group, which should provide the necessary information, relating in particular to harmful tax practices of Member States and the EU listing process;

Amendment

196. Stresses that the ***above-mentioned*** Ombudsman recommendations also apply to the CoC Group, which should provide the necessary information, relating in particular to harmful tax practices of Member States and the EU listing process;

Or. en

Amendment 1227

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 196 a (new)

Motion for a resolution

Amendment

196 a. Calls on the CoC Group to take further measures to ensure transparency of its meetings particularly recording and publishing minutes of meetings including the positions of the different Member States on the discussed agenda;

Or. en

Amendment 1228

Peter Simon, Dietmar Köster, Pervenche Berès, Ramón Jáuregui Atondo, Arndt Kohn, Paul Tang, Virginie Rozière, Evelyn Regner, Mady Delvaux, Hugues Bayet, Elly Schlein, Olle Ludvigsson

Motion for a resolution
Paragraph 197

Motion for a resolution

Amendment

197. Believes that the mandate of the CoC Group needs to be updated, since it addresses matters beyond the assessment of harmful EU tax practices, which is more than simply providing technical input to the decisions made by the Council; calls, based on the nature of the work undertaken

197. Believes that the mandate of the CoC Group needs to be updated, since it addresses matters beyond the assessment of harmful EU tax practices, which is more than simply providing technical input to the decisions made by the Council; calls, based on the nature of the work undertaken

by the Group which is also of a political nature, for such tasks to be brought back under a framework which enables democratic control or supervision, starting by applying transparency;

by the Group which is also of a political nature, for such tasks to be brought back under a framework which enables democratic control or supervision, starting by applying transparency; *invites Member States to update the mandate of the CoC Group to include a minimum level of effective taxation set at 18% of profits as well as an increased and improved work on harmful tax practices and on the EU listing process;*

Or. en

Amendment 1229

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution Paragraph 197

Motion for a resolution

197. Believes that the mandate of the CoC Group needs to be updated, since it addresses matters beyond the assessment of harmful EU tax practices, which is more than simply providing technical input to the decisions made by the Council; calls, based on the nature of the work undertaken by the Group which is also of a political nature, for such tasks to be brought back under a framework which enables democratic control or supervision, starting by applying transparency;

Amendment

197. Believes that the mandate of the CoC Group needs to be updated, since it addresses matters beyond the assessment of harmful EU tax practices, which is more than simply providing technical input to the decisions made by the Council; calls *on the extension of the scope of the CoC Group, to enable it to deal with personal taxation issues, including CBI/RBI schemes, special schemes provided by Member States, and amnesties;* calls, based on the nature of the work undertaken by the Group which is also of a political nature, for such tasks to be brought back under a framework which enables democratic control or supervision, starting by applying transparency; *urges the CoC Group to apply transparency principles to its decision-making process, publishing not only the final position of the Group but also the positions of its members;*

Or. en

Amendment 1230
Luděk Niedermayer, Jeppe Kofod

Motion for a resolution
Paragraph 198 a (new)

Motion for a resolution

Amendment

198 a. Calls on the Commission to report on the implementation of the Code and on the application of fiscal State aid, as laid down in Article N. of the Code of conduct for business taxation^{lj};

^{lj} *The Code is in annex 1 to the (p.2-5) Council conclusions 1 December 1997 establishing the group (OJ C2/1,6.1.1998), point N being review and monitoring provision.*

Or. en

Amendment 1231
Pirkko Ruohonen-Lerner

Motion for a resolution
Paragraph 199

Motion for a resolution

Amendment

199. Calls for the newly elected Parliament to initiate an overall assessment on progress as regards access to documents requested by the TAXE, **TAX2**, PANA and TAX3 committees, comparing the requests made with those granted by the Council and other EU institutions, and to initiate, if needed, the necessary procedural and/or legal measures;

199. Calls for the newly elected Parliament to initiate an overall assessment on progress as regards access to documents requested by the TAXE, **TAXE2**, PANA and TAX3 committees, comparing the requests made with those granted by the Council and other EU institutions, and to initiate, if needed, the necessary procedural and/or legal measures;

Or. fi

Amendment 1232
Maite Pagazaurtundúa Ruiz, Petr Ježek, Wolf Klinz, Nils Torvalds, Thierry Cornillet

Motion for a resolution

Paragraph 199 a (new)

Motion for a resolution

Amendment

199 a. Calls for the creation of a new Union Tax Policy Coherence and Coordination Centre (TPCCC) within the structure of the Commission that can assess and monitor Member States' tax policies at Union level and ensure that no new harmful tax measures are implemented by Member States; such a TPCCC should be able to monitor Member States' compliance with the common Union list of uncooperative jurisdictions in addition to ensuring and fostering cooperation between national tax administrations ^{1a};

^{1a} According to recommendations made by the TAXE2 and PANA Committees.

Or. en

Amendment 1233

Peter Simon, Dietmar Köster, Pervenche Berès, Ramón Jáuregui Atondo, Arndt Kohn, Paul Tang, Virginie Rozière, Evelyn Regner, Mady Delvaux, Doru-Claudian Frunzulică, Hugues Bayet, Elly Schlein, Olle Ludvigsson

**Motion for a resolution
Paragraph 199 a (new)**

Motion for a resolution

Amendment

199 a. Reiterates its call for the creation of an EU Tax Policy Coherence and Coordination Centre (EUTPCCC) within the structure of the Commission^{1a}, which would ensure effective and expeditious cooperation between Member States' and facilitate early warning in cases like the Cum Ex scandal; urges Member States to support this call and for the Commission to present a legislative proposal for such a mechanism;

^{1a} European Parliament resolution of 6

Or. en

Amendment 1234
Werner Langen

Motion for a resolution
Paragraph 200

Motion for a resolution

200. Welcomes the participation and input of stakeholders as referred to in Annex XX on TAX3 committee hearings;

Amendment

200. Welcomes the participation and input of stakeholders as referred to in Annex XX on TAX3 committee hearings *and notes those individuals who declined to participate in such hearings in accordance with Annex XX;*

Or. de

Amendment 1235
Gilles Lebreton, Nicolas Bay

Motion for a resolution
Paragraph 200

Motion for a resolution

200. **Welcomes** the participation and input of stakeholders as referred to in Annex XX on TAX3 committee hearings;

Amendment

200. **Notes** the participation and input of stakeholders as referred to in Annex XX on TAX3 committee hearings;

Or. fr

Amendment 1236
Werner Langen

Motion for a resolution
Paragraph 201

Motion for a resolution

Amendment

201. Takes note of the persons who refused to participate in TAX3 committee hearings as referred to in Annex XX;

deleted

Or. de

Amendment 1237

Gilles Lebreton, Nicolas Bay

Motion for a resolution

Paragraph 201

Motion for a resolution

201. ***Takes note of the persons who refused to participate in TAX3 committee hearings as referred to in Annex XX;***

Amendment

201. ***Deplores the fact that some of the persons referred to in Annex XX refused to participate in TAX3 committee hearings; regrets that no sanctions of any kind could be found for cases where no reason was given for this refusal and asks the institutions to bear this attitude in mind during any future dealings with the persons concerned;***

Or. fr

Amendment 1238

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 201

Motion for a resolution

201. ***Takes note of the persons who refused to participate in TAX3 committee hearings as referred to in Annex XX;***

Amendment

201. ***Takes note of the persons who refused to participate in TAX3 committee hearings as referred to in Annex XX; requests to deny non-cooperative parties the access to the European Parliament and calls on the Council and the Commission to do the same;***

Or. en

Amendment 1239

Nils Torvalds, Thierry Cornillet, Petr Ježek, Wolf Klinz, Maite Pagazaurtundúa Ruiz

Motion for a resolution

Paragraph 201

Motion for a resolution

201. ***Takes note of*** the persons ***who*** refused to participate in TAX3 committee hearings ***as referred to in Annex XX***;

Amendment

201. ***Strongly regrets that*** the persons ***referred to in Annex XX*** refused to participate in TAX3 committee hearings;

Or. en

Amendment 1240

Lefteris Christoforou

Motion for a resolution

Paragraph 202

Motion for a resolution

202. ***Calls on the Council and the Commission to agree on the establishment of a publicly accessible and regularly updated list of non-cooperative non-institutional parties in the interinstitutional agreement on a mandatory transparency register for lobbyists; considers, in the meantime, that a record should be kept of those stakeholders who have not attended the committee's public meetings;***

Amendment

deleted

Or. el

Amendment 1241

Nils Torvalds, Thierry Cornillet, Petr Ježek, Wolf Klinz, Maite Pagazaurtundúa Ruiz

Motion for a resolution

Paragraph 202

Motion for a resolution

202. ***Calls on the Council and the Commission to agree on the establishment of a publicly accessible and regularly***

Amendment

202. ***Calls on the Council and the Commission to agree on the establishment of a publicly accessible and regularly***

updated list of non-cooperative non-institutional parties in the interinstitutional agreement on a mandatory transparency register for lobbyists; considers, in the meantime, that a record should be kept of those *stakeholders who have not attended the committee's public meetings*;

updated list of non-cooperative non-institutional parties in the interinstitutional agreement on a mandatory transparency register for lobbyists; considers, in the meantime, that a record should be kept of those *individuals and organisations who without justifiable reason refused to attend the TAXE, TAX2, PANA and TAX3 committee hearings and that their access badges to the European Parliament should be withdrawn*;

Or. en

Amendment 1242

Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Patrick Le Hyaric, Martin Schirdewan, Stelios Kouloglou, Marisa Matias, Paloma López Bermejo, Matt Carthy, Miguel Viegas

**Motion for a resolution
Subheading 9.5 a (new)**

Motion for a resolution

Amendment

Regrets that even when TAXE, TAX2 and PANA committees have managed to make valuable contributions to the legislative discussions, they have not gone in-depth enough to reveal anything new that had not already been said by the media or by the civil society, partly due to the limitations of the powers granted to European Parliament's special and inquiry committees.

Or. en

Amendment 1243

David Coburn
on behalf of the EFDD Group
Raymond Finch

**Motion for a resolution
Paragraph 203**

Motion for a resolution

Amendment

203. *Considers that it is vital for the exercise of democratic control over the executive that Parliament be empowered with investigative and inquiry powers that match those of Member States' national parliaments; believes that in order to exercise this role Parliament must have the power to summon and compel witnesses to appear and to compel the production of documents; believes that in order for these rights to be exercised Member States must agree to implement sanctions against individuals for failure to appear or produce documents in line with national law governing national parliamentary inquiries and investigations; urges the Council and the Commission to engage in the timely conclusion of the negotiations on the proposal for a regulation of the European Parliament on the detailed provisions governing the exercise of Parliament's right of inquiry;*

deleted

Or. en

Amendment 1244
Alfred Sant

Motion for a resolution
Paragraph 203

Motion for a resolution

203. *Considers that it is vital for the exercise of democratic control over the executive that Parliament be empowered with investigative and inquiry powers that match those of Member States' national parliaments; believes that in order to exercise this role Parliament must have the power to summon and compel witnesses to appear and to compel the production of documents; believes that in order for these rights to be exercised Member States must agree to implement sanctions against individuals for failure to appear or produce documents in line with national law governing national*

Amendment

203. *Considers that it is vital for the exercise of democratic control over the executive that Parliament be empowered with investigative and inquiry powers that match those of Member States' national parliaments **although care must be taken to ensure that any investigative and inquiry powers at a European level should not overlap with or duplicate the investigative and inquiry powers held by national parliaments**; believes that in order for these rights to be exercised Member States must agree to implement sanctions against individuals for failure to appear or produce documents in line with*

parliamentary inquiries and investigations;
urges the Council and the Commission to
engage in the timely conclusion of the
negotiations on the proposal for a
regulation of the European Parliament on
the detailed provisions governing the
exercise of Parliament's right of inquiry;

national law governing national
parliamentary inquiries and investigations;
urges the Council and the Commission to
engage in the timely conclusion of the
negotiations on the proposal for a
regulation of the European Parliament on
the detailed provisions governing the
exercise of Parliament's right of inquiry;

Or. en

Amendment 1245
Gilles Lebreton, Nicolas Bay

Motion for a resolution
Paragraph 203 a (new)

Motion for a resolution

Amendment

203a. Regrets that the hearings with business representatives were not long enough to be able to go into the details of the tax plans and arrangements set up by these multinationals ; deplores the often insipid and general nature of the answers and presentations, which were often just public relations exercises; recommends supplementing the hearings by Members of the European Parliament with widespread use of the formula whereby a panel of specialist journalists or whistle-blowers confront business representatives, in order to give greater depth and substance to the exchanges;

Or. fr

Amendment 1246
Lefteris Christoforou

Motion for a resolution
Subheading 9.6

Motion for a resolution

Amendment

Unanimity vs qualified majority voting

deleted

Amendment 1247
Lefteris Christoforou

Motion for a resolution
Paragraph 204

Motion for a resolution

Amendment

204. Reiterates its call on the Commission to use the procedure laid down in Article 116 TFEU which makes it possible to change the unanimity requirement in cases where the Commission finds that a difference between the provisions laid down by law, regulation or administrative action in Member States is distorting the conditions of competition in the internal market;

deleted

Amendment 1248
Alfred Sant

Motion for a resolution
Paragraph 204

Motion for a resolution

Amendment

204. Reiterates its call on the Commission to use the procedure laid down in Article 116 TFEU which makes it possible to change the unanimity requirement in cases where the Commission finds that a difference between the provisions laid down by law, regulation or administrative action in Member States is distorting the conditions of competition in the internal market;

deleted

Amendment 1249

David Coburn
on behalf of the EFDD Group
Raymond Finch

Motion for a resolution
Paragraph 204

Motion for a resolution

Amendment

204. Reiterates its call on the Commission to use the procedure laid down in Article 116 TFEU which makes it possible to change the unanimity requirement in cases where the Commission finds that a difference between the provisions laid down by law, regulation or administrative action in Member States is distorting the conditions of competition in the internal market;

deleted

Or. en

Amendment 1250
David Casa

Motion for a resolution
Paragraph 204

Motion for a resolution

Amendment

204. Reiterates its call on the Commission to use the procedure laid down in Article 116 TFEU which makes it possible to change the unanimity requirement in cases where the Commission finds that a difference between the provisions laid down by law, regulation or administrative action in Member States is distorting the conditions of competition in the internal market;

deleted

Or. en

Amendment 1251
Gilles Lebreton, Nicolas Bay

Motion for a resolution

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Paragraph 204

Motion for a resolution

Amendment

204. *Reiterates its call on the Commission to use the procedure laid down in Article 116 TFEU which makes it possible to change the unanimity requirement in cases where the Commission finds that a difference between the provisions laid down by law, regulation or administrative action in Member States is distorting the conditions of competition in the internal market;*

deleted

Or. fr

Amendment 1252

Miguel Viegas

Motion for a resolution

Paragraph 204

Motion for a resolution

Amendment

204. *Reiterates its call on the Commission to use the procedure laid down in Article 116 TFEU which makes it possible to change the unanimity requirement in cases where the Commission finds that a difference between the provisions laid down by law, regulation or administrative action in Member States is distorting the conditions of competition in the internal market;*

deleted

Or. pt

Amendment 1253

Roberta Metsola

Motion for a resolution

Paragraph 204

Motion for a resolution

Amendment

204. Reiterates *its call on the*

204. Reiterates *that taxation matters*

Commission to use the procedure laid down in Article 116 TFEU which makes it possible to change the unanimity requirement in cases where the Commission finds that a difference between the provisions laid down by law, regulation or administrative action in Member States is distorting the conditions of competition in the internal market;

should always be dealt with by unanimity;

Or. en

Amendment 1254

Othmar Karas

Motion for a resolution

Paragraph 204

Motion for a resolution

204. Reiterates its call on the Commission to use the procedure laid down in Article 116 TFEU which makes it possible to change the unanimity requirement in cases where the Commission finds that a difference between the provisions laid down by law, regulation or administrative action in Member States is distorting the conditions of competition in the internal market;

Amendment

204. Reiterates its call on the Commission to use, *wherever possible*, the procedure laid down in Article 116 TFEU which makes it possible to change the unanimity requirement in cases where the Commission finds that a difference between the provisions laid down by law, regulation or administrative action in Member States is distorting the conditions of competition in the internal market;

Or. en

Amendment 1255

Caroline Nagtegaal

Motion for a resolution

Paragraph 204

Motion for a resolution

204. Reiterates its call on the Commission to use the procedure laid down in Article 116 TFEU which makes it possible to change the unanimity requirement in cases where the Commission finds that a difference

Amendment

204. Reiterates its call on the Commission to use, *if appropriate*, the procedure laid down in Article 116 TFEU which makes it possible to change the unanimity requirement in cases where the Commission finds that a difference

between the provisions laid down by law, regulation or administrative action in Member States is distorting the conditions of competition in the internal market;

between the provisions laid down by law, regulation or administrative action in Member States is distorting the conditions of competition in the internal market;

Or. en

Amendment 1256
Lefteris Christoforou

Motion for a resolution
Paragraph 205

Motion for a resolution

Amendment

205. Welcomes the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States;

deleted

Or. el

Amendment 1257
Gilles Lebreton, Nicolas Bay

Motion for a resolution
Paragraph 205

Motion for a resolution

Amendment

205. Welcomes the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States;

deleted

Or. fr

Amendment 1258
Miguel Viegas

Motion for a resolution
Paragraph 205

Motion for a resolution

Amendment

205. *Welcomes the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States;* **deleted**

Or. pt

Amendment 1259
David Coburn
on behalf of the EFDD Group
Raymond Finch

Motion for a resolution
Paragraph 205

Motion for a resolution

Amendment

205. *Welcomes the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States;* **deleted**

Or. en

Amendment 1260
Alfred Sant

Motion for a resolution
Paragraph 205

Motion for a resolution

Amendment

205. Welcomes the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States;

deleted

Or. en

Amendment 1261
Caroline Nagtegaal

Motion for a resolution
Paragraph 205

Motion for a resolution

Amendment

205. Welcomes the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States;

deleted

Or. en

Amendment 1262
Roberta Metsola

Motion for a resolution
Paragraph 205

Motion for a resolution

Amendment

205. Welcomes the Commission's intention to propose qualified majority

205. Welcomes the Commission's *work* aimed at combating

voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States;

tax fraud, tax evasion, aggressive tax planning *and* financial crimes;

Or. en

Amendment 1263
Dariusz Rosati

Motion for a resolution
Paragraph 205

Motion for a resolution

205. ***Welcomes*** the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the ***detriment*** of Member States;

Amendment

205. ***Notes*** the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council; ***underlines that according to the Treaty tax issues remain within exclusive competences*** of Member States;

Or. en

Amendment 1264
Othmar Karas

Motion for a resolution
Paragraph 205

Motion for a resolution

205. Welcomes the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States;

Amendment

205. Welcomes the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States,

such as the Common Consolidated Corporate Tax Base (CCCTB), the common system of a digital services tax on revenues resulting from the provision of certain digital services or the Corporate taxation of a significant digital presence;

Or. en

Amendment 1265

Nils Torvalds, Thierry Cornillet, Petr Ježek, Wolf Klinz, Maite Pagazaurtundúa Ruiz

Motion for a resolution

Paragraph 205

Motion for a resolution

205. ***Welcomes the Commission's*** intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States;

Amendment

205. ***Urges the Commission to go forward with its*** intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States ***and the Union as a whole;***

Or. en

Amendment 1266

Roberts Zile

Motion for a resolution

Paragraph 205

Motion for a resolution

205. ***Welcomes*** the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States;

Amendment

205. ***Notes*** the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, aggressive tax planning or financial crimes have been blocked in the Council to the detriment of Member States;

Amendment 1267

David Casa

Motion for a resolution

Paragraph 205

Motion for a resolution

205. Welcomes the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion, ***aggressive tax planning*** or financial crimes have been blocked in the Council to the detriment of Member States;

Amendment

205. Welcomes the Commission's intention to propose qualified majority voting for specific and pressing tax policy issues where vital legislative files and initiatives aimed at combating tax fraud, tax evasion or financial crimes have been blocked in the Council to the detriment of Member States;

Or. en

Amendment 1268

Lefteris Christoforou

Motion for a resolution

Paragraph 206

Motion for a resolution

206. Stresses that all scenarios should be envisaged and not only shifting from unanimity to qualified majority voting through a passerelle clause; calls on the Commission to issue its proposal before the end of its current mandate, early 2019;

Amendment

deleted

Or. el

Amendment 1269

Gilles Lebreton, Nicolas Bay

Motion for a resolution

Paragraph 206

Motion for a resolution

Amendment

206. *Stresses that all scenarios should be envisaged and not only shifting from unanimity to qualified majority voting through a passerelle clause; calls on the Commission to issue its proposal before the end of its current mandate, early 2019;*

deleted

Or. fr

Amendment 1270

David Coburn

on behalf of the EFDD Group

Raymond Finch

Motion for a resolution

Paragraph 206

Motion for a resolution

Amendment

206. *Stresses that all scenarios should be envisaged and not only shifting from unanimity to qualified majority voting through a passerelle clause; calls on the Commission to issue its proposal before the end of its current mandate, early 2019;*

deleted

Or. en

Amendment 1271

Alfred Sant

Motion for a resolution

Paragraph 206

Motion for a resolution

Amendment

206. *Stresses that all scenarios should be envisaged and not only shifting from unanimity to qualified majority voting through a passerelle clause; calls on the Commission to issue its proposal before the end of its current mandate, early 2019;*

deleted

Amendment 1272

David Casa

Motion for a resolution

Paragraph 206

Motion for a resolution

Amendment

206. *Stresses that all scenarios should be envisaged and not only shifting from unanimity to qualified majority voting through a passerelle clause; calls on the Commission to issue its proposal before the end of its current mandate, early 2019;* **deleted**

Or. en

Amendment 1273

Roberta Metsola

Motion for a resolution

Paragraph 206

Motion for a resolution

Amendment

206. *Stresses that all scenarios should be envisaged and not only shifting from unanimity to qualified majority voting through a passerelle clause; calls on the Commission to issue its proposal before the end of its current mandate, early 2019;* **deleted**

Or. en

Amendment 1274

Caroline Nagtegaal

Motion for a resolution

Paragraph 206

Motion for a resolution

Amendment

206. Stresses that all scenarios should be envisaged and not only shifting from unanimity to qualified majority voting through a passerelle clause; calls on the Commission to issue its proposal before the end of its current mandate, early 2019;

deleted

Or. en

Amendment 1275

Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution Paragraph 206

Motion for a resolution

206. Stresses that all scenarios should be envisaged and not only shifting from unanimity to qualified majority voting through a passerelle clause; calls on the Commission to issue its proposal before the end of its current mandate, early 2019;

Amendment

206. Stresses that all scenarios should be envisaged and not only shifting from unanimity to qualified majority voting through a passerelle clause, ***since the latter clause also requires unanimity in the Council to be triggered***; calls on the Commission to issue its proposal before the end of its current mandate, early 2019;

Or. en

Amendment 1276

Miguel Viegas

Motion for a resolution Paragraph 206

Motion for a resolution

206. Stresses that ***all scenarios should be envisaged and not only shifting from unanimity to qualified majority voting through a passerelle clause; calls on the Commission to issue its proposal before the end of its current mandate, early 2019;***

Amendment

206. Stresses that ***the unanimity rule ensures that the smaller Member States are able to defend themselves and is the most reliable guarantee that we will have proposals that are beneficial for all and not just for some.***

Or. pt

Amendment 1277

Othmar Karas

Motion for a resolution

Paragraph 206

Motion for a resolution

206. Stresses that all scenarios should be envisaged and not only *shifting* from unanimity to qualified majority voting through a passerelle clause; calls on the Commission to issue its proposal before the end of its current mandate, early 2019;

Amendment

206. Stresses that all scenarios should be envisaged and not only *the necessary shift* from unanimity to qualified majority voting through a passerelle clause; calls on the Commission to issue its proposal *as soon as possible and* before the end of its current mandate, early 2019;

Or. en

Amendment 1278

Werner Langen

Motion for a resolution

Paragraph 207

Motion for a resolution

207. Takes the view that the work of the TAXE, TAX2, PANA and TAX3 committees should be continued, in the forthcoming parliamentary term, in a permanent structure within Parliament such as a subcommittee to the Committee on Economic and Monetary Affairs (ECON);

Amendment

deleted

Or. de

Amendment 1279

Markus Ferber

Motion for a resolution

Paragraph 207

Motion for a resolution

Amendment

207. Takes the view that the work of the TAXE, TAX2, PANA and TAX3 committees should be continued, in the forthcoming parliamentary term, *in a permanent structure within Parliament such as a subcommittee to the Committee on Economic and Monetary Affairs (ECON)*;

207. Takes the view that the work of the TAXE, TAX2, PANA and TAX3 committees should be continued, in the forthcoming parliamentary term;

Or. en

Amendment 1280

Peter Simon, Dietmar Köster, Pervenche Berès, Ramón Jáuregui Atondo, Arndt Kohn, Paul Tang, Virginie Rozière, Mady Delvaux, Doru-Claudian Frunzulică, Hugues Bayet, Elly Schlein, Olle Ludvigsson

Motion for a resolution Paragraph 207

Motion for a resolution

207. Takes the view that the work of the TAXE, TAX2, PANA and TAX3 committees should be continued, in the forthcoming parliamentary term, in a permanent structure within Parliament *such as a subcommittee to the Committee on Economic and Monetary Affairs (ECON)*;

Amendment

207. Takes the view that the work of the TAXE, TAX2, PANA and TAX3 committees should be continued, in the forthcoming parliamentary term, in a permanent structure within Parliament, *including Members from a diverse range of committees; considers that the Commissioner for Taxation, the Chair of the CoC Group and the Finance minister holding the rotating EU presidency should appear at least twice a year before the heretofore mentioned permanent structure*;

Or. en

Amendment 1281

Wolf Klinz, Thierry Cornillet, Petr Ježek, Nils Torvalds, Maite Pagazaurtundúa Ruiz

Motion for a resolution Paragraph 207

Motion for a resolution

207. Takes the view that the work of the TAXE, TAX2, PANA and TAX3

Amendment

207. Takes the view that *the enforcement of* the work of the TAXE,

committees should be *continued*, in the forthcoming parliamentary term, *in a permanent structure within Parliament such as a subcommittee to* the Committee on Economic and Monetary Affairs (ECON);

TAX2, PANA and TAX3 committees should be *followed up* in the forthcoming parliamentary term *by* the Committee on Economic and Monetary Affairs (ECON);

Or. en

Amendment 1282
Pirkko Ruohonen-Lerner

Motion for a resolution
Paragraph 207

Motion for a resolution

207. Takes the view that the work of the TAXE, **TAX2**, PANA and TAX3 committees should be continued, in the forthcoming parliamentary term, in a permanent structure within Parliament such as a subcommittee to the Committee on Economic and Monetary Affairs (ECON);

Amendment

207. Takes the view that the work of the TAXE, **TAXE2**, PANA and TAX3 committees should be continued, in the forthcoming parliamentary term, in a permanent structure within Parliament such as a subcommittee to the Committee on Economic and Monetary Affairs (ECON);

Or. fi

Amendment 1283
Molly Scott Cato, Sven Giegold, Eva Joly, Ernest Urtasun, Max Andersson, Jordi Solé
on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 208

Motion for a resolution

208. Instructs its President to forward this resolution to the European Council, the Council, the Commission, the Member States, the national parliaments, the UN, the G20 and the OECD.

Amendment

208. Instructs its President to forward this resolution to the European Council, the Council, the Commission, the **ESAs**, **EPPO**, **the ECB**, **Moneyval**, **the** Member States, the national parliaments, the UN, the G20, **the FATF** and the OECD.

Or. en

Amendment 1284
Werner Langen

Motion for a resolution
Paragraph 208

Motion for a resolution

208. Instructs its President to forward this resolution to the European Council, the Council, the Commission, the Member States, the national parliaments, the UN, the G20 and the OECD.

Amendment

208. Instructs its President to forward this resolution to the European Council, the Council *of Finance Ministers*, the Commission, the Member States, the national parliaments, the UN, the G20 and the OECD.

Or. de