Amendment 3
Bernard Monot
on behalf of the ENF Group

Report
Elisa Ferreira, Michael Theurer
Tax rulings and other measures similar in nature or effect
2015/2066(INI)

Motion for a resolution
Recital A b (new)

Motion for a resolution
Ab. whereas President Juncker played a prominent role in this scandal, as Luxembourg’s long-time Prime Minister and Minister of Finance, by developing these harmful practices in the interest of his own country, while depriving other Member States of substantial fiscal resources, despite the obligation of sincere cooperation placed on each of them by the treaties; whereas during his hearing on 17 September 2015 he also avoided any real debate as to his responsibility, thus depriving Parliament of vital testimony and preventing the TAXE committee from properly fulfilling its mandate;

Amendment
Or. en
Amendment 4
Bernard Monot
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Tax rulings and other measures similar in nature or effect
2015/2066(INI)

Motion for a resolution
Recital O

Motion for a resolution
Amendment

O. whereas the introduction of the European single market has proved highly beneficial to national economies, making them more competitive and attractive in a globalised economy, and whereas tax convergence between Member States will ultimately have the same effect;

deleted

Or. en
18.11.2015
A8-0317/5

Amendment 5
Bernard Monot
on behalf of the ENF Group

Report
Elisa Ferreira, Michael Theurer
Tax rulings and other measures similar in nature or effect
2015/2066(INI)

Motion for a resolution
Paragraph 107

Motion for a resolution
Amendment

107. Calls on the Commission to study the conditions for setting up, in the longer term, an EU-wide clearing house system, through which tax rulings would be systematically screened by the Commission so as to increase the system’s level of certainty, consistency, uniformity and transparency and check whether such rulings have a harmful effect on other Member States;

Or. en
Amendment 6
Bernard Monot
on behalf of the ENF Group

Report
Elisa Ferreira, Michael Theurer
Tax rulings and other measures similar in nature or effect
2015/2066(INI)

Motion for a resolution
Paragraph 132

Motion for a resolution

132. Takes note that current state aid control rules seek to address anti-competitive practices by recovering undue advantages granted to companies; calls on the Commission to assess the possibility of modifying the existing rules in order to allow the amounts recovered following an infringement of EU state aid rules to be returned to the Member States which have suffered from an erosion of their tax bases and not to the Member State which granted the illegal tax-related aid, as is currently the case, or be allocated to the EU budget; calls on the Commission to modify the existing rules to ensure that sanctions can be adopted against the relevant countries and companies in case of breach of state aid rules;

Amendment

132. Takes note that current state aid control rules seek to address anti-competitive practices by recovering undue advantages granted to companies; calls on the Commission to assess the possibility of modifying the existing rules in order to allow the amounts recovered following an infringement of EU state aid rules to be returned to the Member States which have suffered from an erosion of their tax bases and not to the Member State which granted the illegal tax-related aid, as is currently the case; calls on the Commission to modify the existing rules to ensure that sanctions can be adopted against the relevant countries and companies in case of breach of state aid rules;

Or. en
149. Stresses, in particular, the need to ensure that outgoing financial flows are taxed at least once, for instance by imposing a withholding tax or equivalent measures, in order to avoid profits leaving the EU untaxed, and calls on the Commission to present a legislative proposal to that effect, for instance through the revision of the Parent-Subsidiary and Interest and Royalties Directives; insists that a system should be put in place to ensure that a confirmation document has to be presented to the national tax authorities and communicated to the Commission in order to certify this operation, thereby protecting the single market and maintaining the connection between where profits and economic value are generated and where these are taxed; stresses that such a system should be carefully designed in order to avoid double taxation and disputes; calls on the Commission, while supporting the OECD’s promotion of a multilateral approach to tax issues aimed at streamlining international tax arrangements and ensuring that profits are taxed in the place where the value is created, to enhance the EU’s role on the international stage by speaking with one voice and to work on the development of a common EU framework for bilateral
treaties in tax matters and a progressive substitution of the huge number of bilateral individual tax treaties by EU/third jurisdiction treaties; stresses that this would be the most immediate way to tackle treaty-shopping practices; calls, in the interim, on the Member States to immediately insert anti-abuse clauses into their tax treaties in accordance with the BEPS proposals;
Amendment 8
Bernard Monot
on behalf of the ENF Group

Report
Elisa Ferreira, Michael Theurer
Tax rulings and other measures similar in nature or effect
2015/2066(INI)

Motion for a resolution
Paragraph 170

Motion for a resolution
Amendment

170. Stresses, finally, that the unanimity rule within the Council, by giving each Member State a veto right, reduces the incentive to move from the status quo towards a more cooperative solution; calls on the Commission not to refrain from making use, where appropriate, of Article 116 TFEU, which stipulates the following: ‘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 and that the resultant distortion needs to be eliminated, it shall consult the Member States concerned. If such consultation does not result in an agreement eliminating the distortion in question, the European Parliament and the Council, acting in accordance with the ordinary legislative procedure, shall issue the necessary directives [...]’;

Or. en