3. Notes that, while compliance with various tax systems has become increasingly complex for firms operating across borders, globalisation and digitalisation have made it easier for them to organise their activities through offshore financial centres and to create sophisticated structures in order to reduce their global tax contribution; is concerned that, owing to the economic and debt crisis and to budget consolidation, most Member States have significantly reduced their tax administration staff; stresses that national tax administrations should have sufficient resources, including human resources, to operate effectively in the prevention and detection of, and the fight against, aggressive tax planning, tax evasion and tax avoidance, which generate substantial erosion of their tax base, and ensure better and fairer tax collection and the credibility of the tax system; notes that studies have shown that skilled staff in tax administrations bring in significantly more revenue to the state than they cost, as the effectiveness of tax administrations has a direct positive impact on national budgets;
Amendment 12
Danuta Maria Hübner
on behalf of the PPE Group

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

Motion for a resolution
Paragraph 95 a (new)

Motion for a resolution
Amendment

95a. Calls on the Member States, especially those that receive financial assistance, to implement structural reforms, combat tax fraud and enforce action against aggressive tax planning;

Or. en
Amendment 13
Danuta Maria Hübner
on behalf of the PPE Group

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

Motion for a resolution
Paragraph 135

135. Considers that increased transparency regarding the activities of multinational companies is essential for ensuring that tax administrations are able to efficiently combat BEPS; reiterates accordingly its position that MNCs in all sectors should disclose clearly and comprehensively in their financial statements, broken down by Member State and by third country in which they have an establishment, a range of aggregate information, including their profit or loss before tax, taxes on profit or loss, number of employees, assets held, basic information about tax rulings (country-by-country reporting); underlines the importance of making this information available to the public, possibly in the form of a central EU register; stresses furthermore that SMEs which are not MNCs should be exempt from such an obligation; calls on the Council to adopt, by the end of 2015, Parliament’s position as voted in the Shareholder Rights Directive in July 2015; stresses that transparency requirements should be designed and implemented in such a way that they do not result in EU firms being put at a competitive disadvantage;

Or. en