

Amendment 14

Paloma López Bermejo, Fabio De Masi, Kateřina Konečná, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Rina Ronja Kari, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis, Barbara Spinelli
on behalf of the GUE/NGL Group

Report**A8-0317/2015****Elisa Ferreira, Michael Theurer**

Tax rulings and other measures similar in nature or effect
2015/2066(INI)

Motion for a resolution**Recital AA***Motion for a resolution*

AA. whereas harmful tax practices can, to some extent, be connected to one or several of the following undesirable effects: lack of transparency, arbitrary discrimination, distortions of competition and an uneven playing field within and outside the internal market, an impact on the integrity of the single market, and on the fairness, stability and legitimacy of the tax system, more taxation on less mobile economic factors, increased economic inequalities, unfair competition between states, tax base erosion, social dissatisfaction, mistrust and a democratic deficit;

Amendment

AA. whereas harmful tax practices can, to some extent, be connected to one or several of the following undesirable effects: lack of transparency, arbitrary discrimination, distortions of competition and an uneven playing field within and outside the internal market, an impact on the integrity of the single market, and on the fairness, stability and legitimacy of the tax system, more taxation on less mobile economic factors, increased economic inequalities, unfair competition between states, tax base erosion, social dissatisfaction, mistrust and a democratic deficit, ***and can act as a vehicle for tax avoidance by high-income and wealthy individuals***;

Or. en

Amendment 15

Fabio De Masi, Paloma López Bermejo, Kateřina Konečná, Jiří Maštálka, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Rina Ronja Kari, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis
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Motion for a resolution**Recital AC***Motion for a resolution**Amendment*

AC. whereas its competent special committee, constituted on 26 February 2015, held 14 meetings, during which it heard Commission President Jean-Claude Juncker, Competition Commissioner Margrethe Vestager, Economic and Financial Affairs, Taxation and Customs Commissioner Pierre Moscovici, the President-in-office of the Council Pierre Gramegna, the Ministers of Finance of France, Michel Sapin, Germany, Wolfgang Schäuble, Italy, Pier Carlo Padoan, and Spain, Luis de Guindos, OECD representatives, as well as whistleblowers, investigative journalists, experts, academics, representatives of MNCs, professional associations, trade unions, non-governmental organisations and members of EU national parliaments (see Annex 1); whereas delegations from the TAXE Committee visited Switzerland, to look into specific aspects of the third-country dimension of its mandate, and the following Member States, to conduct fact-finding missions: Belgium, Luxembourg, Ireland, the Netherlands and the United Kingdom; whereas meetings with Government representatives of Gibraltar

AC. whereas its competent special committee, constituted on 26 February 2015, held 14 meetings, during which it heard Commission President Jean-Claude Juncker, Competition Commissioner Margrethe Vestager, Economic and Financial Affairs, Taxation and Customs Commissioner Pierre Moscovici, the President-in-office of the Council Pierre Gramegna, the Ministers of Finance of France, Michel Sapin, Germany, Wolfgang Schäuble, Italy, Pier Carlo Padoan, and Spain, Luis de Guindos, OECD representatives, as well as whistleblowers, investigative journalists, experts, academics, representatives of MNCs, professional associations, trade unions, non-governmental organisations and members of EU national parliaments (see Annex 1); whereas delegations from the TAXE Committee visited Switzerland, to look into specific aspects of the third-country dimension of its mandate, and the following Member States, to conduct fact-finding missions: Belgium, Luxembourg, Ireland, the Netherlands and the United Kingdom; whereas meetings with Government representatives of Gibraltar

and Bermuda were also organised;

and Bermuda were also organised; *whereas all these activities, while yielding diverse and invaluable insights into the tax systems and practices across the EU, did not clarify all pertinent questions, including remaining inconsistencies in the statements made by Commission President Jean-Claude Juncker with respect to the long-time secret page of the Krecké report;*

Or. en

Amendment 16

Fabio De Masi, Paloma López Bermejo, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Rina Ronja Kari, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis
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Motion for a resolution**Recital AD***Motion for a resolution*

AD. whereas some of the committee's work was hindered by the fact that a number of the Member States and the Council did not reply in due time (see Annex 2) and, in the end, did not forward all the documents requested or simply made courtesy replies that hardly touched upon the substance of the requests made; whereas out of 17 MNCs invited (excluding accounting and tax advising firms), 15 agreed to appear before the committee (see Annex 3); whereas the Commission did not fully cooperate either and send all room documents and informal meeting notes from the Code of Conduct meetings, only offering, because of some Member States' intransigence, a limited consultation procedure; whereas the committee's term of office therefore had to be extended;

Amendment

AD. whereas some of the committee's work was hindered by the fact that a number of the Member States and the Council did not reply in due time (see Annex 2) and, in the end, did not forward all the documents requested or simply made courtesy replies that hardly touched upon the substance of the requests made; whereas out of 17 MNCs invited (excluding accounting and tax advising firms), 15 agreed to appear before the committee (see Annex 3), ***11 of which, however, only after repeated invitations and significant pressure***; whereas the Commission did not fully cooperate either and ***neither sent*** all room documents and informal meeting notes from the Code of Conduct meetings ***nor made available to the committee a database it composed for internal purposes containing all tax regimes across the EU considered as potentially harmful***, only offering, ***inter alia*** because of some Member States' intransigence, a limited consultation procedure ***during which much of the crucial information remained completely redacted***; whereas the committee's term of office therefore had to be extended ***once***

and the shortcomings will make a further extension of the mandate necessary; whereas a final TAXE Committee report should be published at the end of the mandate to complement this interim report;

Or. en

18.11.2015

A8-0317/17

Amendment 17

Paloma López Bermejo, Fabio De Masi, Kateřina Konečná, Jiří Maštálka, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis
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Motion for a resolution

Paragraph 3 a (new)

Motion for a resolution

Amendment

3a. Is concerned, however, by the proximity of tax authorities and private corporations in some Member States, which often leads to ad hoc rulings and sanctions for private corporations that fail to protect the public interest by promoting tax avoidance; stresses the need to improve the independence of tax authorities from corporate interests, without jeopardising their political and democratic accountability to national governments and parliaments;

Or. en

18.11.2015

A8-0317/18

Amendment 18

Fabio De Masi, Paloma López Bermejo, Kateřina Konečná, Jiří Maštálka, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis, Barbara Spinelli
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Motion for a resolution

Paragraph 90 a (new)

Motion for a resolution

Amendment

90a. Highlights in this context the recent media revelations according to which several Member States actively obstructed progress on restricting harmful tax practices in the Council fora, particularly with respect to patent boxes, and calls for further investigations into the political responsibility for these cases, also as regards the President of the Eurogroup, Jeroen Dijsselbloem, and the President of the European Commission, Jean-Claude Juncker;

Or. en

Amendment 19

Fabio De Masi, Paloma López Bermejo, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Rina Ronja Kari, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis, Barbara Spinelli
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Motion for a resolution**Paragraph 118***Motion for a resolution**Amendment*

118. Calls on the Commission, pending the adoption of a full CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly through transfer pricing), ***prepare, pending consolidation, an interim regime offsetting cross-border profits and losses, which should be temporary in nature and with sufficient guarantees that it will not create any further opportunity for aggressive tax planning***, and ***further*** introduce appropriate and effective anti-abuse rules in all relevant directives; calls on the Commission to check the existing directives and draft directives in the field of tax and company law as regards their adequacy for enforcing effective taxation; calls on the Council to prepare for the prompt adoption of these provisions; emphasises that, if it is to achieve one of its goals, i.e. reducing red tape, the application of a common consolidated tax base should be accompanied by the implementation of common accounting rules and appropriate harmonisation of administrative practices in tax matters;

118. Calls on the Commission, pending the adoption of a full CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly through transfer pricing) and introduce appropriate and effective anti-abuse rules in all relevant directives; calls on the Commission to check the existing directives and draft directives in the field of tax and company law as regards their adequacy for enforcing effective taxation; calls on the Council to prepare for the prompt adoption of these provisions; emphasises that, if it is to achieve one of its goals, i.e. reducing red tape, the application of a common consolidated tax base should be accompanied by the implementation of common accounting rules and appropriate harmonisation of administrative practices in tax matters;

Amendment 20

Fabio De Masi, Paloma López Bermejo, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Stelios Kouloglou, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis, Barbara Spinelli
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Tax rulings and other measures similar in nature or effect
2015/2066(INI)

Motion for a resolution**Paragraph 136***Motion for a resolution*

136. Calls also on the Member States to implement a more extensive country-by-country reporting system available to tax authorities, building on the OECD standard and including more detailed information, such as tax returns and intra-group transactions; highlights that the provision of tax information by firms to other tax administrations needs to be accompanied by an improvement in the framework for resolving disputes in order to clarify the respective rights of each party and avoid any negative side effects; stresses that, vis-à-vis tax administrations of third countries, information should be transmitted only to the authorities of those countries that have in place arrangements equivalent to those provided by the EU Arbitration Convention; calls also for harmonised accounting standards to be developed, permitting, in particular, more granular disclosure regarding royalties;

Amendment

136. Calls also on the Member States to implement a more extensive country-by-country reporting system available to tax authorities, building on the OECD standard and including more detailed information, such as tax returns and intra-group transactions; highlights that the provision of tax information by firms to other tax administrations needs to be accompanied by an improvement in the framework for resolving disputes in order to clarify the respective rights of each party and avoid any negative side effects; stresses that, vis-à-vis tax administrations of third countries, information should be transmitted only to the authorities of those countries that have in place arrangements equivalent to those provided by the EU Arbitration Convention; calls also for harmonised accounting standards to be developed, permitting, in particular, more granular disclosure regarding royalties; ***stresses that harmonised EU accounting rules in taxation matters should not build on International Financial Reporting Standards (IFRS), but be based on a genuine EU set of rules which balances flexibility against the potentially negative effects of increased discretionary leeway***

*for taxpayers when calculating key
figures such as income and expenses;*

Or. en

Amendment 21

Fabio De Masi, Paloma López Bermejo, Kateřina Konečná, Jiří Maštálka, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis, Barbara Spinelli
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Tax rulings and other measures similar in nature or effect
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Motion for a resolution**Paragraph 143***Motion for a resolution*

143. Calls on the Commission to consider a range of tools for ensuring such protection against unjustified legal prosecution, economic sanctions and discrimination, while also ensuring the protection of confidentiality and trade secrets; draws attention, in this connection, to the example of the US Dodd-Frank Act, which both remunerates whistleblowers for providing the authorities with original information and protects them from legal prosecution and job loss, bearing in mind that such remuneration should not be a stimulus for publishing business-sensitive information; proposes the creation of an independent European body responsible for collecting this information and carrying out investigations, as well as a pan-European whistleblower common fund, to ensure that whistleblowers receive adequate financial assistance, both funded through a levy on a proportion of the funds recovered or fines imposed; takes the view that protection should also be granted to whistleblowers in case they inform the public after the competent authorities at national or EU level were notified, after no reaction within one month;

Amendment

143. Calls on the Commission to consider a range of tools for ensuring such protection against unjustified legal prosecution, economic sanctions and discrimination, while also ensuring the protection of confidentiality and trade secrets; draws attention, in this connection, to the example of the US Dodd-Frank Act, which both remunerates whistleblowers for providing the authorities with original information and protects them from legal prosecution and job loss, bearing in mind that such remuneration should not be a stimulus for publishing business-sensitive information; proposes the creation of an independent European body responsible for collecting this information and carrying out investigations, as well as a pan-European whistleblower common fund, to ensure that whistleblowers receive adequate financial assistance, both funded through a levy on a proportion of the funds recovered or fines imposed; takes the view that protection should also be granted to whistleblowers in case they inform the public after the competent authorities at national or EU level were notified, after no reaction within one month; ***urges the Commission to***

ensure an encompassing protection of whistleblowers and journalists in the Trade Secrets Directive, based on the recommendations of this report;

Or. en