Amendment 22
Marco Zanni, Marco Valli, Rolandas Paksas, David Coburn
on behalf of the EFDD 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 a (new)

Motion for a resolution
Aa. whereas the Luxembourg authorities have never disputed or opposed this type of tax deal, and whereas for many years the current President of the Commission, Jean-Claude Juncker, was in charge of the Grand Duchy;

Amendment
Or. en
Amendment 23
Marco Zanni, Marco Valli, Rolandas Paksas, David Coburn
on behalf of the EFDD Group

Report
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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

Amendment

Ab. whereas at the hearing before the TAXE Committee of 17 September 2015 the President of the Commission, Jean-Claude Juncker, denied any personal involvement in the LuxLeaks case and also questioned its real extent, preferring to speak of EULeaks;

Or. en
Amendment 24
Marco Zanni, Marco Valli, Rolandas Paksas, David Coburn
on behalf of the EFDD 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 c (new)

Motion for a resolution

Ac. whereas on 17 September 2015
President Juncker told the TAXE
Committee that he had never had the
original version of the Krecké report
(1997), and was unaware of the existence
of the missing page explaining
Luxembourg’s tax rulings; whereas the
former Luxembourg parliamentarian and
Minister for the Economy under
Mr Juncker, Jeannot Krecké, has
confirmed that in April 1997 he gave
Mr Juncker both the official version
and a private version of his report;

Amendment

Or. en
Amendment 25
Marco Zanni, Marco Valli, Rolandas Paksas, David Coburn
on behalf of the EFDD 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 d (new)

Motion for a resolution

Amendment

Ad. whereas new elements provided by the German magazine Der Spiegel have highlighted the clear role played by the Governments of Belgium, Luxembourg and the Netherlands in blocking, for several years, any attempt by the Code of Conduct Group to modify the harmful tax schemes of the Benelux countries; whereas Member States refused to give access to these documents; whereas in that period the Prime Minister of Luxembourg was Jean-Claude Juncker and the Finance Minister of the Netherlands was the current President of the Eurogroup, Jeroen Dijsselbloem;

Or. en
Amendment 26
Marco Zanni, Marco Valli, Rolandas Paksas, David Coburn
on behalf of the EFDD Group

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

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); 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 Commission provided documents relating to the Code of Conduct Group to other institutions (e.g. the University of Amsterdam), while refusing to provide them to the members of the TAXE Committee;* whereas the committee’s term of office therefore had to be extended, *with new powers of inquiry;*

Or. en
18.11.2015

Amendment 27
Marco Zanni, Marco Valli, Rolandas Paksas, David Coburn
on behalf of the EFDD Group

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

Motion for a resolution
Paragraph 101 a (new)

Motion for a resolution

101a. Asks President Juncker to clarify his position concerning the ‘Krecké affair’; asks, in addition, for full access to all the documents of the Code of Conduct Group (including its minutes), in order to analyse the claims reported by Der Spiegel concerning the attitude of some Member States towards fair tax competition;

Or. en
Amendment 28
Marco Zanni, Marco Valli, Rolandas Paksas
on behalf of the EFDD Group

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

Motion for a resolution
Paragraph 103

103. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process; insists that concrete steps should be taken to ensure that AEOI becomes truly global, and thereby effective, while respecting confidentiality requirements, by supporting developing countries’ efforts to build their capacity for full participation in the AEOI; stresses that, within the EU, automatic information exchange could take place in the form of a public central EU-wide register which would be accessible by the Commission and the competent national authorities;

103. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process; insists that concrete steps should be taken to ensure that AEOI becomes truly global, and thereby effective, by supporting developing countries’ efforts to build their capacity for full participation in the AEOI; stresses that, within the EU, automatic information exchange could take place in the form of a public central EU-wide register which would be accessible to citizens, the Commission and the competent national authorities;

Or. en
Amendment 29
Marco Zanni, Marco Valli, Rolandas Paksas
on behalf of the EFDD Group

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

Motion for a resolution
Paragraph 104

104. Invites the Member States to consider that any tax ruling should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information should be exchanged between them automatically, comprehensively and without delay and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, but also presented in the country-by-country reporting by MNCs;

Amendment
104. Invites the Member States to consider that any tax ruling should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information should be exchanged between them automatically, comprehensively and without delay and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, but also presented in the public country-by-country reporting by MNCs;

Or. en
Motion for a resolution
Paragraph 109 – indent 2

Motion for a resolution
– their public disclosure, either fully or in simplified form, but fully respecting confidentiality requirements,

Amendment
– their fully public disclosure,

Or. en
Amendment 31  
Marco Zanni, Marco Valli, Rolandas Paksas  
on behalf of the EFDD Group

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

Motion for a resolution  
Paragraph 139

139. Recognises the work undertaken by the Commission for the creation of a European Taxpayer Identification Number (TIN); calls on the Commission to put forward a proposal for a European TIN, based on the outline for a European TIN in the Commission’s Action Plan on the fight against tax fraud and tax evasion of 2012 (action 22)\(^{42}\); recalls that TINs are considered to provide the best means of identifying taxpayers and urges, therefore, for this project to be accelerated; calls on the Commission, by the same token, to actively work for the creation of a similar identification number on a global level, such as the Regulatory Oversight Committee’s global Legal Entities Identifier (LEI); asks, in addition, for the creation of a public register of companies at EU level, with a view to preventing aggressive and harmful tax practices, fraud and distortions of competition;