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A8-0189/95

Amendment 95

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on behalf of the ECR Group

Report

Hugues Bayet

Rules against certain tax avoidance practices
COM(2016)0026 – C8-0031/2016 – 2016/0011(CNS)

A8-0189/2016

Proposal for a directive

Article 4 – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5 a. Paragraphs 2 to 5 shall not apply to interest that results from borrowings with a valid commercial justification;

Or. en