

**Amendment 96**  
**Luděk Niedermayer**  
on behalf of the PPE 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**  
**Recital 9**

*Text proposed by the Commission*

(9) General anti-abuse rules (GAARs) feature in tax systems to tackle abusive tax practices that have not yet been dealt with through specifically targeted provisions. GAARs have therefore a function aimed to fill in gaps, which should not affect the applicability of specific anti-abuse rules. Within the Union, the application of GAARs should be *limited* to arrangements *that are ‘wholly artificial’ (non-genuine)*; otherwise, *the taxpayer should have the right to choose* the most tax efficient structure for its commercial affairs. It is furthermore important to ensure that the GAARs apply in domestic situations, within the Union and vis-à-vis third countries in a uniform manner, so that their scope and results of application in domestic and cross-border situations do not differ.

*Amendment*

(9) General anti-abuse rules (GAARs) feature in tax systems to tackle abusive tax practices that have not yet been dealt with through specifically targeted provisions. GAARs have therefore a function aimed to fill in gaps, which should not affect the applicability of specific anti-abuse rules. Within the Union, the application of GAARs should be *applied* to arrangements *put in place the main purpose or one of the main purposes of which is to obtain a tax advantage that defeats the object or purpose of the otherwise applicable tax provisions without preventing a taxpayer from choosing* the most tax efficient structure for its commercial affairs. It is furthermore important to ensure that the GAARs apply in domestic situations, within the Union and vis-à-vis third countries in a uniform manner, so that their scope and results of application in domestic and cross-border situations do not differ.

Or. en

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A8-0189/97

**Amendment 97**

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**Proposal for a directive**

**Recital 9 a (new)**

*Text proposed by the Commission*

*Amendment*

***(9a) Member states should implement detailed provisions that clarify what is meant by non-genuine arrangements and other activities in tax matters subject to sanctions. Sanctions should be set out in a clear way in order not to create legal uncertainty and to provide a strong incentive for full compliance with tax law.***

Or. en