Amendment 98
Enrique Calvet Chambon
on behalf of the ALDE Group

Report
Hugues Bayet
Rules against certain tax avoidance practices

Proposal for a directive
Article 7 – paragraph 3 b (new)

Text proposed by the Commission

Amendment

3b. The European Commission shall establish a BEPS Control and Monitoring Unit within its structure as a strong tool against base erosion and profit shifting that will evaluate and advise on the implementation of this Directive and other forthcoming legislative acts addressing the issue of base erosion and profit shifting, in close cooperation with Member States. That BEPS Control and Monitoring Unit will report back to the European Parliament.

Or. en