

1.6.2016

A8-0189/99

Amendment 99

Eva Joly

on behalf of the Verts/ALE 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 2

Text proposed by the Commission

2. Exceeding borrowing costs shall be deductible in the tax year in which they are incurred only up to **30** percent of the taxpayer's earnings before interest, tax, depreciation and amortisation (EBITDA) or up to an amount of EUR **1 000 000**, whichever is higher. The EBITDA shall be calculated by adding back to taxable income the tax-adjusted amounts for net interest expenses and other costs equivalent to interest as well as the tax-adjusted amounts for depreciation and amortisation.

Amendment

2. Exceeding borrowing costs shall be deductible in the tax year in which they are incurred only up to **15** percent of the taxpayer's earnings before interest, tax, depreciation and amortisation (EBITDA) or up to an amount of EUR **2 000 000** whichever is higher. The EBITDA shall be calculated by adding back to taxable income the tax-adjusted amounts for net interest expenses and other costs equivalent to interest as well as the tax-adjusted amounts for depreciation and amortisation.

Or. en

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A8-0189/100

Amendment 100

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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 2 a (new)

Text proposed by the Commission

Amendment

2a. The amount of EUR 2 000 000 shall be applicable to the group as a whole.

Or. en