Motion for a resolution
Recital T

T. whereas some tax jurisdictions actively contribute to designing aggressive tax policies for MNEs, which can thereby use these opportunities to avoid taxation; whereas despite commitments by these jurisdictions automatically to exchange tax information with other countries, the statutory or effective corporate tax rate in some jurisdictions is close or equal to 0%; whereas some of these jurisdictions are included in blacklists of several Member States; whereas specific tax regimes of some jurisdictions have been assessed by the Code of Conduct Group on business taxation, leading to reforms in these countries;

Amendment
T. whereas some specific tax jurisdictions actively contribute to designing aggressive tax policies on behalf of MNEs, which thereby avoid taxation; whereas the corporate tax rate in some jurisdictions is close or equal to 0%; whereas the complexity of different tax systems creates a lack of transparency which is globally harmful;

Or. en
Amendment 2
Jeppe Kofod
on behalf of the S&D Group
Michael Theurer
on behalf of the ALDE Group

Report
Jeppe Kofod, Michael Theurer
Tax rulings and other measures similar in nature or effect (TAXE 2)
2016/2038(INI)

Motion for a resolution
Paragraph 5

Motion for a resolution

5. Considers that the Directive on Administrative Cooperation, having undergone *two* consecutive ad hoc modifications, on automatic exchange on tax rulings and on Country-by-Country Reporting, should now be *reviewed* in its entirety, particularly but not only in order to reduce and eventually eliminate the current exceptions to the principle of exchange of information;

Amendment

5. Considers that the Directive on Administrative Cooperation, having undergone *several* consecutive ad hoc modifications, on automatic exchange on tax rulings and on Country-by-Country Reporting, should now be *recast* in its entirety, particularly but not only in order to reduce and eventually eliminate the current exceptions to the principle of exchange of information;

Or. en
Amendment 3
Jeppe Kofod
on behalf of the S&D Group
Michael Theurer
on behalf of the ALDE Group

Report
Jeppe Kofod, Michael Theurer
Tax rulings and other measures similar in nature or effect (TAXE 2)
2016/2038(INI)

Motion for a resolution
Paragraph 78

Motion for a resolution

78. Calls for a global assets register of all assets held by individuals, companies and all entities such as trusts and foundations, to which tax authorities would have full access and which would include appropriate safeguards to protect the confidentiality of the information retained therein;

Amendment

78. Asks for a study on the feasibility of a global register of all financial assets held by individuals, companies and all entities such as trusts and foundations, to which tax authorities would have full access and which would include appropriate safeguards to protect the confidentiality of the information retained therein;

Or. en