Amendment 9
Danuta Maria Hübner
on behalf of the PPE 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
Recital P

Motion for a resolution

P. whereas convergence of tax policies should also be accompanied by greater controls and more investigations of harmful tax practices; whereas the Commission has started new formal investigations regarding the tax treatment of multinational enterprises (MNEs); whereas the assessment of tax policy measures from a state aid point of view is an approach that has recently gained in importance; whereas further reflection and measures in order to better understand and address the interplay between taxation and competition are necessary; whereas the Commission has the option of investigating all cases suspected to be illegal state aid by means of preferential tax treatments in a non-selective and unbiased way; whereas a number of investigations by the Commission in matters of state aid were still ongoing at the time of adoption of this report; whereas certain Member States have initiated recovery procedures against some MNEs; whereas certain Member States have carried out spill-over analyses of their domestic tax policies to assess the negative impacts on developing countries;

Amendment

P. whereas convergence of tax policies should also be accompanied by greater controls and more investigations of harmful tax practices; whereas the Commission has started new formal investigations regarding the tax treatment of multinational enterprises (MNEs); whereas the assessment of tax policy measures from a state aid point of view is an approach that has recently gained in importance; whereas further reflection and measures in order to better understand and address the interplay between taxation and competition are necessary; whereas the Commission has the option of investigating all cases suspected to be illegal state aid by means of preferential tax treatments in a non-selective and unbiased way; whereas a number of investigations by the Commission in matters of state aid were still ongoing at the time of adoption of this report; whereas certain Member States have initiated recovery procedures against some MNEs; whereas only a few Member States have carried out spill-over analyses of their domestic tax policies to assess impacts on developing countries;

Or. en
4.7.2016

Amendment 10
Danuta Maria Hübner
on behalf of the PPE 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
Recital BG

Motion for a resolution

Amendment

BG. whereas the work of the Special Committee was hindered by the fact that out of 7 MNEs invited, only 4 agreed on first invitation to appear before its members (see Annex 2);

BG. whereas only 4 out of 7 MNEs agreed to the first invitation to appear before its members (see Annex 2);

Or. en
Amendment 11
Danuta Maria Hübner
on behalf of the PPE 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 6

6. Urges the Commission to come forward with a proposal for a common corporate consolidated tax base (CCCTB) before the end of 2016, to be accompanied by an appropriate and fair distribution key which would provide a comprehensive solution for dealing with harmful tax practices within the Union, bring clarity and simplicity for businesses, and facilitate cross-border economic activities within the Union; believes that consolidation is the essential element of the CCCTB; takes the view that consolidation should be introduced as soon as possible and that any intermediate system including only tax base harmonisation with a loss offset mechanism can only be temporary; believes that the introduction of a full mandatory CCCTB is becoming increasingly urgent; calls on the Member States to promptly reach an agreement on the CCCTB proposal when it is submitted and to swiftly implement the legislation thereafter; reminds the Member States that differences between corporate taxation systems can create an unlevel playing field and unfair tax competition within the EU as well;

Amendment
6. Urges the Commission to come forward with a proposal for a common corporate consolidated tax base (CCCTB) before the end of 2016, to be accompanied by an appropriate and fair distribution key which would provide a comprehensive solution for dealing with harmful tax practices within the Union, bring clarity and simplicity for businesses, and facilitate cross-border economic activities within the Union; believes that consolidation is the essential element of the CCCTB; takes the view that consolidation should be introduced as soon as possible and that any intermediate system including only tax base harmonisation with a loss offset mechanism can only be temporary; believes that the introduction of a full mandatory CCCTB is becoming increasingly urgent; calls on the Member States to promptly reach an agreement on the CCCTB proposal when it is submitted and to swiftly implement the legislation thereafter; reminds the Member States that loopholes and mismatches between corporate tax bases and differences in administrative practices can create an unlevel playing field and unfair tax competition within the EU;

Or. en
Motion for a resolution
Paragraph 31

31. Calls on the Commission, in order to prohibit the misuse of patent boxes for tax avoidance purposes and ensure that if and when used they are linked to genuine economic activity, to put forward proposals for binding Union legislation on patent boxes, building on and addressing the weaknesses of the OECD Modified Nexus Approach; stresses that the Commission proposal should apply to all patent boxes issued by Member States; **calls in the meantime on all Member States to publicly disclose which companies benefit from a patent box regime in their country;**

Amendment
31. Calls on the Commission, in order to prohibit the misuse of patent boxes for tax avoidance purposes and ensure that if and when used they are linked to genuine economic activity, to put forward proposals for binding Union legislation on patent boxes, building on and addressing the weaknesses of the OECD Modified Nexus Approach; stresses that the Commission proposal should apply to all new patent boxes issued by Member States **and that all existing patent boxes still in force must be modified accordingly;**

Or. en
Amendment 13
Danuta Maria Hübner
on behalf of the PPE 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 69

69. **Reiterates its call on** the Commission and the Member States to conduct spill-over analysis of national and EU tax policies, in order to assess the impact on developing countries **and remove policies and practices which negatively affect them**;

69. **Invites** the Commission and the Member States, *where appropriate*, to conduct spill-over analysis of national and EU tax policies, in order to assess the impact on developing countries;

Or. en
4.7.2016

Amendment 14
Danuta Maria Hübner
on behalf of the PPE 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 71

Motion for a resolution
Amendment

71. Calls on the Commission to include in all trade and partnership agreements good governance clauses, including efforts to effectively implement BEPS measures and global automatic exchange of information standards, and to ensure that trade and partnership agreements cannot be misused by companies or intermediaries to avoid or evade taxes or launder revenues from illegal activities;

71. Calls on the Commission to include in trade and partnership agreements good tax governance clauses referring in particular to compliance with the relevant OECD recommendations pertaining to the field of taxation (e.g. the BEPS initiative) and ensuring that trade and partnership agreements cannot be misused by companies or intermediaries to avoid and evade taxes or launder revenues from illegal activities;

Or. en
4.7.2016

Amendment 15
Danuta Maria Hübner
on behalf of the PPE 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 79

79. Stresses the need for a common and comprehensive EU/US approach on the implementation of OECD standards and on beneficial ownership; stresses furthermore that good governance clauses and implementation of the BEPS measures should be included in any future trade treaties in order to ensure a level playing field, create more value for society as a whole, combat tax fraud and avoidance, and achieve leadership on the part of the transatlantic partners in the promotion of good tax governance;

Amendment
79. Stresses the need for a common and comprehensive EU/US approach on the implementation of OECD standards and on beneficial ownership; stresses furthermore that good tax governance clauses should be included in any future trade treaties in order to ensure a level playing field, create more value for society as a whole and combat tax fraud and avoidance, and achieve leadership on the part of the transatlantic partners in the promotion of good tax governance;

Or. en