

Amendment 47

Matt Carthy, Dimitrios Papadimoulis, Patrick Le Hyaric, Marisa Matias, Sofia Sakorafa, Marina Albiol Guzmán, Maria Lidia Senra Rodríguez, Martina Anderson, Lynn Boylan, Liadh Ní Riada, Paloma López Bermejo, Stelios Kouloglou, Lola Sánchez Caldentey, Martin Schirdewan, Kostadinka Kuneva, Merja Kyllönen, Kateřina Konečná, Jiří Maštálka, Rina Ronja Kari, Miguel Viegas, Javier Couso Permuy
on behalf of the GUE/NGL Group

Report**A8-0016/2018****Emmanuel Maurel**

Mandatory automatic exchange of information in the field of taxation
COM(2017)0335 – C8-0195/2017 – 2017/0138(CNS)

Proposal for a directive**Article 1 – paragraph 1 – point 2**

Directive 2011/16/EU

Article 8aaa – paragraph 1

*Text proposed by the Commission**Amendment*

1. Each Member State shall take the necessary measures to require intermediaries to file information with the competent tax authorities on a reportable cross-border arrangement or series of such arrangements within five working days, beginning on the day after the reportable cross-border arrangement or series of arrangements is made available for implementation by the intermediary to one or more taxpayers following contact with that taxpayer or those taxpayers, or where the first step in a series of arrangements has already been implemented.

1. Each Member State shall take the necessary measures to require **taxpayers** **and** intermediaries to file information with the competent tax authorities on a reportable cross-border arrangement or series of such arrangements within five working days, beginning on the day after the reportable cross-border arrangement or series of arrangements is made available for implementation by the intermediary to one or more taxpayers following contact with that taxpayer or those taxpayers, or where the first step in a series of arrangements has already been implemented.

Or. en

Amendment 48

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Proposal for a directive**Article 1 – paragraph 1 – point 2**

Directive 2011/16/EU

Article 8aaa – paragraph 2 – subparagraph 1

*Text proposed by the Commission**Amendment*

Each Member State shall take the necessary measures to give intermediaries the right to a waiver from filing information on a reportable cross-border arrangement or series of such arrangements where they are entitled to a legal professional privilege under the national law of that Member State. In such circumstances, the obligation to file information on such an arrangement or series of arrangements shall be the responsibility of the taxpayer and intermediaries shall inform taxpayers of this responsibility due to the privilege.

Professional confidentiality rules and legal professional privilege under the national law of the Member States shall not result in the protection of cross-border tax-avoidance schemes, or schemes in which the role of lawyers and accountants resembles more that of financial operators. In circumstances where an intermediary invokes legal professional privilege under the national law of the Member State, the obligation to file information on such an arrangement or series of arrangements shall be the responsibility of the taxpayer and intermediaries shall inform taxpayers of this responsibility due to the privilege.

Or. en

21.2.2018

A8-0016/49

Amendment 49

Matt Carthy, Dimitrios Papadimoulis, Patrick Le Hyaric, Marisa Matias, Sofia Sakorafa, Marina Albiol Guzmán, Maria Lidia Senra Rodríguez, Martina Anderson, Lynn Boylan, Liadh Ní Riada, Paloma López Bermejo, Stelios Kouloglou, Lola Sánchez Caldentey, Martin Schirdewan, Kostadinka Kuneva, Merja Kyllönen, Kateřina Konečná, Jiří Maštálka, Rina Ronja Kari, Miguel Viegas, Javier Couso Permuy
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Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2011/16/EU

Article 8aaa – paragraph 2 – subparagraph 2

Text proposed by the Commission

Amendment

Intermediaries may only be entitled to a waiver under the first subparagraph to the extent that they operate within the limits of the relevant national laws that define their professions.

deleted

Or. en

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A8-0016/50

Amendment 50

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Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2011/16/EU

Article 8aaa – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5a. Any information regarding cross-border arrangements or series of such arrangements which have implications for third countries shall also be disclosed to the relevant tax authorities in those countries, in particular, developing countries, which often have more limited access to international systems of exchange of tax information.

Or. en

Amendment 51

Matt Carthy, Dimitrios Papadimoulis, Patrick Le Hyaric, Marisa Matias, Sofia Sakorafa, Marina Albiol Guzmán, Maria Lidia Senra Rodríguez, Martina Anderson, Lynn Boylan, Liadh Ní Riada, Paloma López Bermejo, Stelios Kouloglou, Lola Sánchez Caldentey, Martin Schirdewan, Kostadinka Kuneva, Merja Kyllönen, Rina Ronja Kari, Miguel Viegas, Javier Couso Permuy
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Proposal for a directive**Annex**

Directive 2011/16/EU

Annex IV – Section A – point 3 a (new)

*Text proposed by the Commission**Amendment*

3a. Organising a multinational corporate group structure involving associated enterprises in different countries such that reportable profits and tax payable are significantly out of line with the real economic activities in the country concerned, especially by:

- (i) transferring assets such as intellectual property rights to an entity to hold or manage without performing any substantive functions involving innovation or creativity;**
- (ii) designating an entity as a provider of services for associated enterprises which generate an income to that entity significantly disproportionate to the real economic activities for which it is responsible;**
- (iii) designating an entity to hold capital and make loans or other investments to associated enterprises while not performing any other economic activities;**

(iv) designating an entity as a principal in a contract manufacturing, contract distribution or contract research and development scheme;

(v) restructuring of a global value chain so as to locate high value-adding functions in jurisdictions where they would benefit from low effective rates.

Or. en