7.3.2018

Amendment 85
Marco Valli
on behalf of the EFDD Group

Report
Paul Tang
Common Corporate Tax Base

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

Text proposed by the Commission

(c) it belongs to a consolidated group for financial accounting purposes with a total consolidated group revenue that exceeded EUR 750 000 000 during the financial year preceding the relevant financial year;

Amendment

(c) it belongs to a consolidated group for financial accounting purposes with a total consolidated group revenue that exceeded EUR 50 000 000 during the financial year preceding the relevant financial year;

Or. en
Amendment 86
Marco Valli
on behalf of the EFDD Group

Report
Paul Tang
Common Corporate Tax Base

Proposal for a directive
Article 59 – paragraph 1 – subparagraph 1 – point a

Text proposed by the Commission

(a) in the case of an entity, the taxpayer itself, or together with its associated enterprises, holds a direct or indirect participation of more than 50 % of the voting rights, or owns directly or indirectly more than 50 % of capital or is entitled to receive more than 50 % of the profits of that entity; and

Amendment

(a) in the case of an entity, the taxpayer itself, or together with its associated enterprises, holds a direct or indirect participation of more than 50 % of the voting rights, or owns directly or indirectly more than 50 % of capital or is entitled to receive more than 50 % of the profits of that entity, or where the head office of that entity can be considered to be the place of effective management where key management and commercial decisions directing or influencing the business of that entity are implemented; and

Or. en
Amendment 87
Marco Valli
on behalf of the EFDD Group

Report
Paul Tang
Common Corporate Tax Base

Proposal for a directive
Article 59 – paragraph 1 – subparagraph 1 – point b

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
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<tr>
<td>(b) the actual corporate tax paid by the entity or permanent establishment on its profits is lower than the difference between the corporate tax that would have been charged on the profits of the entity or permanent establishment in accordance with the rules of this Directive and the actual corporate tax paid on those profits by the entity or permanent establishment.</td>
<td>(b) profits of the entity or permanent establishment are subject to an actual corporate tax rate lower than 75 % of the effective corporate tax rate that would have been charged in the Member State of the taxpayer;</td>
</tr>
</tbody>
</table>

Or. en
Amendment 88
Marco Valli
on behalf of the EFDD Group

Report
Paul Tang
Common Corporate Tax Base

Proposal for a directive
Article 59 – paragraph 2 – subparagraph 1 – introductory part

Text proposed by the Commission
Where an entity or permanent establishment is treated as a controlled foreign company under paragraph 1, non-distributed income of the entity or permanent establishment shall be subject to tax to the extent that it is derived from the following categories:

Amendment
Where an entity or permanent establishment is treated as a controlled foreign company under paragraph 1, all the foreign income of the entity or permanent establishment shall be subject to tax.

Or. en