Amendment 90
Matt Carthy, Merja Kyllönen, Jiří Maštálka, Kateřina Konečná, Takis Hadjigeorgiou, Neoklis Sylikiotis, Martina Anderson, Liadh Ní Riada, Lynn Boylan
on behalf of the GUE/NGL Group

Report
Paul Tang
Common Corporate Tax Base

Proposal for a directive
Recital 3 a (new)

Text proposed by the Commission

Amendment

(3 a) Proposals relating to taxation should continue to be adopted in accordance with the principle of unanimity in the Council.

Or. en
Amendment 91
Martín Schirdewan, Paloma López Bermejo, Javier Couso Permuy, Merja Kyllönen, Dimitrios Papadimoulis, Stelios Kouoglou, Miguel Urbán Crespo, Tania González Peñas, Estefanía Torres Martínez, Lola Sánchez Caldentey, Xabier Benito Ziluaga, Helmut Scholz
on behalf of the GUE/NGL Group

Report
Paul Tang
Common Corporate Tax Base

Proposal for a directive
Recital 5 a (new)

Text proposed by the Commission

(5a) In order to put a halt to the detrimental race to the bottom in tax rates across the Union, the Commission should put forward a proposal ensuring a minimum effective corporate tax rate of 25 % across Member States.

Amendment

Or. en
A8-0050/2018

Amendment 92
Matt Carthy, Martin Schirdewan, Paloma López Bermejo, Javier Couso Permuy, Merja Kyllönen, Takis Hadjigeorgiou, Neoklis Sylikiotis, Dimitrios Papadimoulis, Stelios Kouloglou, Helmut Scholz
on behalf of the GUE/NGL Group

Common Corporate Tax Base
Commission Regulation (EU) No 1401/2013 of 12 December 2013 on the common system of value added tax
Proposal for a directive
Recital 14

Text proposed by the Commission

(14) To avoid the base erosion of higher tax jurisdictions through shifting profits via inflated transfer prices towards lower tax countries, transactions between a taxpayer and its associated enterprise(s) should be subject to pricing adjustments in line with the ‘arm’s length’ principle, which is a generally applied criterion.

Amendment

(14) To avoid the base erosion of higher tax jurisdictions through shifting profits via inflated transfer prices towards lower tax countries, full inclusion controlled foreign company rules should apply to ensure that an entity is liable for its world income.

Or. en