Amendment 93
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

Report
Paul Tang
Common Corporate Tax Base

Proposal for a directive
Article 4 – paragraph 1 – subparagraph 1 – point 10

Text proposed by the Commission

(10) ‘consolidated group for financial accounting purposes’ means all entities that are fully included in consolidated financial statements drawn up in accordance with the International Financial Reporting Standards or a national financial reporting system;

Amendment

(10) ‘consolidated group for financial accounting purposes’ means all entities that are fully included in consolidated financial statements as calculated on a consistent accounting basis applicable to all group members;

Or. en