 Amendment 66
Marco Valli
on behalf of the EFDD Group

Report
Alain Lamassoure
Common Consolidated 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