<RepeatBlock-Amend><Amend><Date>{05/12/2018}5.12.2018</Date> <ANo>A8‑0428</ANo>/<NumAm>53</NumAm>

Amendment <NumAm>53</NumAm>

<RepeatBlock-By><By><Members>Pervenche Berès, Hugues Bayet, Christine Revault d'Allonnes Bonnefoy, Peter Simon, Edouard Martin, Karine Gloanec Maurin, Vilija Blinkevičiūtė, Demetris Papadakis, Mady Delvaux, Luigi Morgano, Elly Schlein, Mercedes Bresso, Jonás Fernández, Marc Tarabella, Udo Bullmann, Michael Detjen, Inmaculada Rodríguez‑Piñero Fernández, Joachim Schuster, Carlos Zorrinho, Giorgos Grammatikakis, Flavio Zanonato, Francisco Assis, Eider Gardiazabal Rubial, Evelyn Regner, Clara Eugenia Aguilera García, Ramón Jáuregui Atondo, Virginie Rozière, Simona Bonafè, Agnes Jongerius, Louis‑Joseph Manscour, Maria João Rodrigues, Doru‑Claudian Frunzulică, Sylvie Guillaume, Eva Joly, Igor Šoltes, Philippe Lamberts, Ernest Urtasun, Bart Staes, Sven Giegold, Molly Scott Cato, Yannick Jadot, Jean Lambert, Karima Delli, Pascal Durand, Michèle Rivasi, Ska Keller, Judith Sargentini, Bas Eickhout, Marco Affronte, Florent Marcellesi, Josep‑Maria Terricabras, Margrete Auken</Members>

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<TitreType>Report</TitreType> A8‑0428/2018

<Rapporteur>Paul Tang</Rapporteur>

<Titre>Common system of a digital services tax on revenues resulting from the provision of certain digital services</Titre>

<DocRef>(COM(2018)0148 – C8-0137/2018 – 2018/0073(CNS))</DocRef>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 3 a (new)</Article>

|  |  |
| --- | --- |
|  | |
| Text proposed by the Commission | Amendment |
|  | ***(3a) There is a growing public demand for action regarding fairer taxation for large companies operating largely online. A petition calling for “Mak[ing] the Tech Giants Pay Their Taxes!”1a, launched on November 2018, gathered more than 700 000 signatures. According to research institute Kieskompas (Election Compass)1b, more than 75 % of all citizens in Denmark, Sweden, France, the Netherlands, Germany and Austria agree with the introduction of a Digital Services Tax.*** |
|  | ***\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*** |
|  | ***1a*** ***Avaaz, Make the Tech Giants Pay Their Taxes!,*** [***https://secure.avaaz.org/campaign/en/tech\_tax\_104e/***](https://secure.avaaz.org/campaign/en/tech_tax_104e/)***, Nov 2018*** |
|  | ***1b*** ***Kieskompas, Public perception towards taxing digital companies in six countries,*** [***https://policies.kieskompas.nl/digital-tax-report.pdf***](https://policies.kieskompas.nl/digital-tax-report.pdf)***, Dec 2018*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend><Date>{05/12/2018}5.12.2018</Date> <ANo>A8‑0428</ANo>/<NumAm>54</NumAm>

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<DocRef>(COM(2018)0148 – C8-0137/2018 – 2018/0073(CNS))</DocRef>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 8 – paragraph 1</Article>

|  |  |
| --- | --- |
|  | |
| Text proposed by the Commission | Amendment |
| The DST rate shall be ***3 %***. | The DST rate shall be ***5 %***. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend><Date>{05/12/2018}5.12.2018</Date> <ANo>A8‑0428</ANo>/<NumAm>55</NumAm>

Amendment <NumAm>55</NumAm>

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<Rapporteur>Paul Tang</Rapporteur>

<Titre>Common system of a digital services tax on revenues resulting from the provision of certain digital services</Titre>

<DocRef>(COM(2018)0148 – C8-0137/2018 – 2018/0073(CNS))</DocRef>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 24 a (new)</Article>

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|  | |
| Text proposed by the Commission | Amendment |
|  | ***Article 24a*** |
|  | ***Review Clause*** |
|  | ***Two years after...[the date of entry into force of this Directive], the Commission shall make an assessment of the application of this Directive and submit a report to the European Parliament and the Council, accompanied, where appropriate, by proposals for its review in accordance with the principles of fair taxation of the digital sector. In particular, the Commission shall assess:*** |
|  | ***(a) the increase of the DST rate together with a corresponding tax allowance in order to limit the difference in effective tax rates between traditional and digital companies;*** |
|  | ***(b) the scope of DST, including an increase of such scope to include the sale of goods or services which are contracted online via digital interfaces;*** |
|  | ***(c) the amount of tax paid in each Member State;*** |
|  | ***(d) the type of digital activities within the scope of this Directive;*** |
|  | ***(e) the potential tax planning practices that were applied by entities to avoid paying DST,*** |
|  | ***(f) the functioning of the one-stop-shop;***  ***(g) the cooperation between Member States; and***  ***(h) the overall impact of DST on the internal market taking into account potential distortion of competition.*** |
|  |  |

Or. <Original>{EN}en</Original>

</Amend>

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