Amendment 3
Luděk Niedermayer, Dariusz Rosati
on behalf of the PPE Group
Jeppe Kofod, Peter Simon
on behalf of the S&D Group

Report
Jeppe Kofod, Luděk Niedermayer
Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution
Citation 23

Motion for a resolution

– having regard to the infringement procedures against 23 Member States for having failed to transpose or only having partially transposed AMLD4 into national law,

Amendment

– having regard to the infringement procedures initiated by the Commission against 28 Member States for having failed to properly transpose AMLD4 into national law,

Or. en
Amendment 4
Luděk Niedermayer, Dariusz Rosati
on behalf of the PPE Group
Jeppe Kofod, Peter Simon
on behalf of the S&D Group

Report
Jeppe Kofod, Luděk Niedermayer
Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution
Citation 25 a (new)

Motion for a resolution

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having regard to its resolution of
14 March 2019 on the urgency for an EU
blacklist of third countries in line with the
Anti-Money Laundering Directive<sup>1a</sup>;

<sup>1a</sup> Texts adopted, P8_TA(2019)0216.
Amendment 5
Luděk Niedermayer, Dariusz Rosati
on behalf of the PPE Group
Jeppe Kofod, Peter Simon
on behalf of the S&D Group

Report
Jeppe Kofod, Luděk Niedermayer
Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution
Paragraph 39

Motion for a resolution

39. Notes that the G20/OECD 15-point BEPS action plan, intended to tackle in a coordinated manner the causes and circumstances creating BEPS practices, is being implemented and monitored and further discussions are taking place, in a broader context than just the initial participating countries, through the Inclusive Framework; calls, therefore, on Member States to support a reform of both the mandate and the functioning of the Inclusive Framework to ensure that remaining tax loopholes and unsolved tax questions such as the allocation of taxing rights among countries are covered by the current international framework to combat BEPS practices;

Amendment

39. Notes that the G20/OECD 15-point BEPS action plan, intended to tackle in a coordinated manner the causes and circumstances creating BEPS practices, is being implemented and monitored and further discussions are taking place, in a broader context than just the initial participating countries, through the Inclusive Framework; calls, therefore, on Member States to support a reform of both the mandate and the functioning of the Inclusive Framework to ensure that remaining tax loopholes and unsolved tax questions are covered by the current international framework; welcomes the initiative of the Inclusive Framework to discuss and find a global consensus on a better allocation of taxing rights among countries;

Or. en
Amendment 6
Luděk Niedermayer, Dariusz Rosati
on behalf of the PPE Group
Jeppe Kofod, Peter Simon
on behalf of the S&D Group

Report
Jeppe Kofod, Luděk Niedermayer
Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution
Paragraph 69

69. Welcomes the digital tax package adopted by the Commission on 21 March 2018; deplores, however, the lack of progress in the Council and its inability to come to an agreement on this Commission package; is concerned that, instead, the Council is considering a proposal that is much less ambitious in scope than the initial proposal and Parliament’s subsequent position adopted on 13 December 2018; calls on the Council to swiftly adopt these proposals;


52 Conclusions of the Economic and Financial Affairs Council, 4 December 2018.

United in diversity
Amendment 7
Luděk Niedermayer, Dariusz Rosati
on behalf of the PPE Group
Jeppe Kofod, Peter Simon
on behalf of the S&D Group

Report
Jeppe Kofod, Luděk Niedermayer
Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution
Paragraph 71

Motion for a resolution

71. Calls on the Member States willing to consider the introduction of a digital tax to do so within the framework of enhanced cooperation, should the Council not be able to reach agreement on the DST;

Amendment

71. Calls on the Member States willing to consider the introduction of a digital tax to do so within the framework of enhanced cooperation in order to avoid further fragmentation of the single market, as is already happening with individual Member States considering the introduction of national solutions;

Or. en
20.3.2019

Amendment 8
Luděk Niedermayer, Dariusz Rosati
on behalf of the PPE Group
Jeppe Kofod, Peter Simon
on behalf of the S&D Group

Report
Jeppe Kofod, Luděk Niedermayer
Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution
Paragraph 81

Motion for a resolution

81. Takes note of the statement made by the French Finance Minister at the TAX3 meeting of 23 October 2018 regarding the need to discuss the concept of minimum taxation; welcomes France’s readiness to include the debate on minimum taxation as one of the priorities of its G7 Presidency in 2019;

Amendment

81. Takes note of the statement made by the French Finance Minister at the TAX3 meeting of 23 October 2018 regarding the need to discuss the concept of minimum taxation; welcomes France’s readiness to include the debate on minimum taxation as one of the priorities of its G7 Presidency in 2019, as reiterated during the ECOFIN meeting of 12 March 2019;

Or. en
Amendment 9
Luděk Niedermayer, Dariusz Rosati
on behalf of the PPE Group
Jeppe Kofod, Peter Simon
on behalf of the S&D Group

Report
Jeppe Kofod, Luděk Niedermayer
Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution
Paragraph 211

211. Deplores the fact that a large number of Member States have failed to fully or partially transpose AMLD4 into their domestic legislation within the set deadline, and that for this reason, infringement procedures have had to be opened by the Commission against them, including referrals before the Court of Justice of the European Union; calls on these Member States to swiftly remedy this situation; urges Member States, in particular, to comply with their legal obligation to respect the deadline of 10 January 2020 for transposing AMLD5 into their domestic legislation; emphasises and welcomes the Council conclusions of 23 November 2018 inviting Member States to transpose AMLD5 into their domestic legislation ahead of the 2020 deadline; calls on the Commission to make full use of the instruments at hand to provide support and ensure that Member States duly transpose and implement AMLD5 as soon as possible;

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211. Deplores the fact that Member States have failed to fully or partially transpose AMLD4 into their domestic legislation within the set deadline, and that for this reason, infringement procedures have had to be opened by the Commission against them, including referrals before the Court of Justice of the European Union; calls on these Member States to swiftly remedy this situation; urges Member States, in particular, to comply with their legal obligation to respect the deadline of 10 January 2020 for transposing AMLD5 into their domestic legislation; emphasises and welcomes the Council conclusions of 23 November 2018 inviting Member States to transpose AMLD5 into their domestic legislation ahead of the 2020 deadline; calls on the Commission to make full use of the instruments at hand to provide support and ensure that Member States duly transpose and implement AMLD5 as soon as possible;

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117 On 19 July 2018, the Commission referred Greece and Romania to the Court of Justice of the European Union for failing
to transpose the fourth Anti-Money Laundering Directive into their national law. Ireland had transposed only a very limited part of the rules and was also referred to the Court of Justice.

Or. en
Amendment 10
Luděk Niedermayer, Dariusz Rosati
on behalf of the PPE Group
Jeppe Kofod, Peter Simon
on behalf of the S&D Group

Report
Jeppe Kofod, Luděk Niedermayer
Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution
Paragraph 223 a (new)

Motion for a resolution
Amendment

223a. Notes with concern that the ‘Troika Laundromat’ case has also exposed publicly how USD 4.6 billion from Russia and elsewhere passed through European banks and businesses; highlights that at the centre of the scandal is Troika Dialog, formerly one of the largest Russian private investment banks, and the network that may have enabled the Russian ruling elite to make secret use of illicit proceeds to acquire shares in state-owned companies, purchase real estate both in Russia and abroad and buy luxury items; further deplores the fact that several European banks have reportedly been involved in these suspicious transactions, namely Danske Bank, Swedbank AB, Nordea Bank Abp, ING Groep NV, Credit Agricole SA, Deutsche Bank AG, KBC Group NV, Raiffeisen Bank International AG, ABN Amro Group NV, Cooperatieve Rabobank U.A. and the Dutch unit of Turkiye Garanti Bankasi A.S.;

Or. en
Amendment 11
Luděk Niedermayer, Dariusz Rosati
on behalf of the PPE Group
Jeppe Kofod, Peter Simon
on behalf of the S&D Group

Report
Jeppe Kofod, Luděk Niedermayer
Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution
Paragraph 281

281. Considers that, even if the work undertaken at international level to identify high-risk third countries for the purposes of fighting money laundering and terrorist financing should be taken into consideration, particularly that of the FATF, it is essential that the Union have an autonomous list of high-risk third countries; welcomes, in this regard, the Commission Delegated Regulation of 31 January 2019 supplementing Directive (EU) 2015/849 of the European Parliament and of the Council with regard to regulatory technical standards for the minimum action and the type of additional measures credit and financial institutions must take to mitigate money laundering and terrorist financing risk in certain third countries\(^\text{136}\);
20.3.2019 A8-0170/12

Amendment 12
Luděk Niedermayer, Dariusz Rosati
on behalf of the PPE Group
Jeppe Kofod, Peter Simon
on behalf of the S&D Group

Report A8-0170/2019
Jeppe Kofod, Luděk Niedermayer
Report on financial crimes, tax evasion and tax avoidance
(2018/2121(INI))

Motion for a resolution
Paragraph 298

298. Welcomes the adoption by the Council of the first EU list on 5 December 2017 and the ongoing monitoring of the commitments made by third countries; notes that the list has been updated several times on the basis of the assessment of those commitments and, as a consequence, various countries have been removed; notes that on 9 November 2018 the list comprised just five tax jurisdictions: American Samoa, Guam, Samoa, Trinidad and Tobago, and the US Virgin Islands;