Amendment 56
Miguel Viegas, Miguel Urbán Crespo, Emmanuel Maurel, João Ferreira, João Pimenta Lopes, Luke Ming Flanagan, Marie-Pierre Vieu, Paloma López Bermejo, Nikolaos Chountis, Marisa Matias, Younous Omarjee
on behalf of the GUE/NGL Group

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

Motion for a resolution
Paragraph 1 a (new)

Motion for a resolution

1a. Stresses that capitalistic globalisation and the free movement of capital created the perfect conditions for the design of base erosion and profit shifting schemes and, at the same time, enshrined a structural bias in policymaking to the benefit of capital owners and multinational enterprises (MNEs), which has promoted divergences and asymmetries between countries and social classes; emphasises, in addition, that the free movement of capital, the deregulation and liberalisation of the financial and banking system, and the growing tax competition between Member States – all promoted by EU institutions and legislation with the support of the European right-wing and social democracy – are at the root of the rise in tax evasion and tax avoidance schemes and scandals;
Amendment 57
Miguel Urbán Crespo, Emmanuel Maurel, Luke Ming Flanagan, Marie-Pierre Vieu, Martin Schirdewan, Paloma López Bermejo, Patrick Le Hyaric, Nikolaos Chountis, Kostadinka Kuneva, Dimitrios Papadimoulis, Marisa Matias, Younous Omarjee, Stelios Kouloglou
on behalf of the GUE/NGL Group

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

Motion for a resolution
Paragraph 4 a (new)

Motion for a resolution

4a. Points out that tax fraud, tax evasion and aggressive tax planning are the direct consequence of the entire process of liberalising economies, in the light of the privatisation and deregulation of the financial system and the free movement of capital; stresses, therefore, that public control of the financial system and the movement of capital should be a fundamental part of the fight against this scourge;

Or. en
Amendment 58
Miguel Urbán Crespo, Emmanuel Maurel, Luke Ming Flanagan, Marie-Pierre Vieu, Martin Schirdewan, Paloma López Bermejo, Patrick Le Hyaric, Nikolaos Chountis, Kostadinka Kuneva, Dimitrios Papadimoulis, Marisa Matias, Kostas Chrysogonos, Younous Omarjee, Stelios Kouloglou on behalf of the GUE/NGL Group

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

Motion for a resolution
Paragraph 8 a (new)

8a. Urges a genuine fight against tax evasion and avoidance, with the introduction of dissuasive sanctions for offshore territories, particularly and as a first step those operating on the European mainland; believes that Member States should cooperate by establishing a coordinated system for monitoring capital movements in order to fight tax evasion, tax avoidance and money laundering1a;

Amendment 59
Miguel Urbán Crespo, Emmanuel Maurel, Luke Ming Flanagan, Marie-Pierre Vieu, Martin Schirdewan, Paloma López Bermejo, Patrick Le Hyaric, Nikolaos Chountis, Marisa Matias, Rina Ronja Kari, Younous Omarjee
on behalf of the GUE/NGL 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 8 b (new)

Motion for a resolution
8b. Notes that tax competition, with its detrimental effects, is not only allowed but indeed encouraged by the Commission, with the sole exception of ‘special deals’, which are treated as State aid, in an attempt to attract foreign investment even when the effectiveness of this strategy has been seriously questioned

1a The Independent Commission for the Reform of International Corporate Taxation (ICRICT), ‘Four ways to tackle international tax competition’, November 2016.

Or. en
Amendment 60
Miguel Urbán Crespo, Emmanuel Maurel, Luke Ming Flanagan, Marie-Pierre Vieu, Martin Schirdewan, Paloma López Bermejo, Patrick Le Hyaric, Kostadinka Kuneva, Dimitrios Papadimoulis, Marisa Matias, Kostas Chrysogonos, Rina Ronja Kari, Younous Omarjee, Stelios Kouloglou
on behalf of the GUE/NGL Group

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

Motion for a resolution
Paragraph 12 a (new)

12a. Notes the use of abusive conversions, mergers or divisions that constitute artificial arrangements or social dumping, but that also reduce fiscal obligations or undercut employees’ social rights; calls on the Commission to assess the social impact of such instruments in the Member States;

Amendment 61
Miguel Urbán Crespo, Emmanuel Maurel, Marie-Pierre Vieu, Martin Schirdewan, Paloma López Bermejo, Patrick Le Hyaric, Nikolaos Chountis, Kostadinka Kuneva, Dimitrios Papadimoulis, Marisa Matias, Younous Omarjee, Stelios Kouloglou
on behalf of the GUE/NGL Group

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

Motion for a resolution
Paragraph 12 b (new)

Motion for a resolution
Amendment

12b. Notes that the lowering of corporate taxes with the aim of attracting investment has been noted by several experts as having not only no observable effect on the attraction of investment, which is normally driven by other factors such as vicinity to resources or markets and available infrastructure, among others, but also a negative effect on the promotion of corruption and financial instability and on the sustainability of public services\(^{1a}\);


Or. en
Motion for a resolution
Paragraph 35 a (new)

35a. Notes that the Commission’s CCCTB proposal noted that the asset factor ‘should comprise all fixed tangible assets, but not intangible and financial assets because of their mobile nature and the resulting risk’, while the text adopted by Parliament indicated that the asset factor should only comprise tangible assets\(^1a\); calls on the Council to consider such positions in relation to the choice of an apportionment formula that results in a fair and efficient distribution of the corporate tax base;

\(^1a\) Texts adopted, P8_TA(2018)0087.
Amendment 63
Miguel Urbán Crespo, Emmanuel Maurel, Luke Ming Flanagan, Marie-Pierre Vieu, Martin Schirdewan, Paloma López Bermejo, Patrick Le Hyaric, Marisa Matias, Younous Omarjee
on behalf of the GUE/NGL Group

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

Motion for a resolution
Paragraph 36 a (new)

Motion for a resolution

Amendment

36a. Regrets the fact that in the EU, no withholding taxes are levied on interest and royalty payments between related parties even when the other party is not effectively subject to tax on the income deriving from those payments in that other Member State; notes, however, that while awaiting the Council’s resumption of negotiations on the interest and royalty proposal, recital 3 of the Interest and Royalty Directive\(^1\) already states that ‘it is necessary to ensure that interest and royalty payments are subject to tax once in a Member State’, and could therefore be used in order to implement withholding taxes in cases where interest or royalty payments risk not being taxed in any Member State, as it does not preclude source taxation in such cases\(^2\);


\(^2\) Jarass, L. and Obermair, G.M., What an Individual EU Country Can Do
Unilaterally to Counteract BEPS.
Reprinted from Tax Notes Int’l, 24 August 2015, p. 697.

Or. en
Motion for a resolution

Paragraph 36 b (new)

Motion for a resolution

36b. Calls on the Commission to present a legislative proposal for an EU-wide withholding tax on dividends, to be operated by the Member States, in order to ensure that profits generated within the Union are taxed at least once before leaving it; notes that such a proposal should include a refund system to prevent double taxation; underlines that such a general withholding tax system based on the credit method has the advantage of preventing double non-taxation and BEPS without creating instances of double taxation;¹

¹ European Parliament resolution of 6 July 2016 on tax rulings and other measures similar in nature or effect.

Or. en
Amendment 65
Miguel Urbán Crespo, Emmanuel Maurel, Luke Ming Flanagan, Marie-Pierre Vieu, Martin Schirdewan, Paloma López Bermejo, Patrick Le Hyaric, Kostadinka Kuneva, Dimitrios Papadimoulis, Marisa Matias, Younous Omarjee, Stelios Kouloglou
on behalf of the GUE/NGL Group

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

Motion for a resolution
Paragraph 46 a (new)

Motion for a resolution

Amendment

46a. Calls for the definition of a permanent establishment to be more in line with the concept defined in the UN Model Tax Convention, so as to allow for the definition of permanent establishment to comprise not only taxpayers with a fixed place of residence in a Member State, but also economic activities performed without the need for a physical presence;

Or. en