Amendment 66
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 106 a (new)

Motion for a resolution
106a. Recalls Parliament's position in the PANA recommendations calling for ambitious public country-by-country reporting (CBCR) in order to enhance tax transparency and the public scrutiny of multinational enterprises (MNEs); urges the Council to reach a common agreement in order to adopt public CBCR, as one of the key measures for achieving greater transparency for all citizens in relation to companies' tax information;

Amendment

Or. en
Amendment 67
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, 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 115 a (new)

Motion for a resolution
115a. Is concerned about the fact that the Commission has ruled that the double non-taxation achieved by McDonald’s stemmed from a mismatch between Luxembourg and US tax laws and the Luxembourg-US double taxation treaty, a mismatch from which McDonald’s profited by arbitrating between the jurisdictions; is further concerned about the fact that such arbitration-led tax avoidance is being enabled in the EU;

Amendment
Or. en
Amendment 68
Miguel Urbán Crespo, Emmanuel Maurel, Luke Ming Flanagan, Marie-Pierre Vieu, Martin Schirdewan, Paloma López Bermejo, Patrick Le Hyaric, Nikolaos Chountis, Marisa Matias, Kostadinka Kuneva, Younous Omarjee
on behalf of the GUE/NGL Group

Motion for a resolution
Paragraph 115 b (new)

115b. Is concerned about the fact that the General Court of the European Union has annulled the Commission’s decision concerning tax exemptions granted by Belgium by means of rulings; considers that this ruling demonstrates the inherent difficulties involved when using the arm’s length principle as the basis for argumentation, both for tax authorities when attempting to tackle tax evasion and avoidance, and for the Commission when attempting to tackle illegal State aid;


Or. en
Amendment 69
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 117 a (new)

Motion for a resolution

Amendment

117a. Notes that the use of the illegal State aid argument to tackle tax avoidance cannot be a substitute for the need to have tax legislation in place, which is effective in relation to its tax collection objective;

Or. en
Amendment 70
Miguel Urbán Crespo, Emmanuel Maurel, Luke Ming Flanagan, Marie-Pierre Vieu, Martin Schirdewan, Paloma López Bermejo, Patrick Le Hyaric, Marisa Matias, Kostas Chrysogonos, Kostadinka Kuneva, 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 282 a (new)

Motion for a resolution

Amendment

282a. Notes that Parliament adopted a resolution\(^{1a}\) on 14 March 2019 on the list of high-risk third countries with strategic deficiencies in their frameworks in relation to anti-money laundering and countering terrorist financing, defending the independence of the listing process and criticising the Council’s decision to block the addition to the list of more countries, including Saudi Arabia;

\(^{1a}\) Urgency for an EU blacklist of third countries in line with the Anti-Money Laundering Directive –
Amendment 71
Miguel Urbán Crespo, Emmanuel Maurel, Luke Ming Flanagan, Marie-Pierre Vieu, Martin Schirdewan, Paloma López Bermejo, Patrick Le Hyaric, Marisa Matias, Kostadinka Kuneva, 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 282 b (new)

282b. Recalls that lobbying and diplomatic pressure by the listed countries have been and will be part of the process of identifying high-risk countries; underlines that such pressure should not undermine the EU institutions’ ability to tackle money laundering and to counter terrorism financing linked to the EU in an effective and autonomous manner2a;


Or. en
Amendment 72
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 282 c (new)

Motion for a resolution

Amendment

282c. Is concerned about the lengthy timeframe for screening the Priority 2 countries under the Commission’s proposed methodology for listing high-risk third countries with strategic deficiencies in their frameworks in relation to anti-money laundering and countering terrorist financing;

Or. en
Amendment 73
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, Kostadinka Kuneva, 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 283 a (new)

**Motion for a resolution**

283a. Regrets that EU Member States are not listed, as the majority of international money laundering scandals over the past several years have involved EU banks;

**Amendment**

Or. en
Amendment 74
Miguel Urbán Crespo, Emmanuel Maurel, Luke Ming Flanagan, Marie-Pierre Vieu, Martin Schirdewan, Paloma López Bermejo, Patrick Le Hyaric, Marisa Matias, Kostadinka Kuneva, 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 283 b (new)

283b. Calls for Member States to be peer reviewed in the same way that third countries are in the FATF; calls for the Commission, as a founding member in 1989 of the FATF, also to be peer reviewed by the FATF1a;

1a TAX3 public hearing on ‘Relations with Switzerland in Tax Matters and the Fight against Money Laundering’ held on 1 October 2018.
Amendment 75
Miguel Viegas, Miguel Urbán Crespo, Emmanuel Maurel, João Ferreira, João Pimenta Lopes, Luke Ming Flanagan, Marie-Pierre Vieu, Martin Schirdewan, Paloma López Bermejo, Patrick Le Hyaric, Nikolaos Chountis, Marisa Matias, Kostas Chrysogonos, Rina Ronja Kari, Kostadinka Kuneva, 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 296 a (new)

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<td>296a. Notes with concern the lack of ambitious and concrete measures to combat tax havens; draws attention, in this context, to the fact that increasing transparency alone will not be enough to deal with this problem; stresses, therefore, that pushing for international cooperation and a multilateral approach in which developed and developing countries must be involved is a matter of urgency; Or. en</td>
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