



Plenary sitting

A9-0305/2021

3.11.2021

*****II**

RECOMMENDATION FOR SECOND READING

on the Council position at first reading with a view to the adoption of a directive of the European Parliament and of the Council amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches
(09722/1/2021 – C9-0371/2021 – 2016/0107(COD))

Committee on Economic and Monetary Affairs
Committee on Legal Affairs

Rapporteurs: Evelyn Regner, Ibán García Del Blanco

(Joint committee procedure – Rule 58 of the Rules of Procedure)

Symbols for procedures

- * Consultation procedure
- *** Consent procedure
- ***I Ordinary legislative procedure (first reading)
- ***II Ordinary legislative procedure (second reading)
- ***III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

Amendments by Parliament set out in two columns

Deletions are indicated in ***bold italics*** in the left-hand column. Replacements are indicated in ***bold italics*** in both columns. New text is indicated in ***bold italics*** in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

Amendments by Parliament in the form of a consolidated text

New text is highlighted in ***bold italics***. Deletions are indicated using either the **■** symbol or strikeout. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.

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DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

on the Council position at first reading with a view to the adoption of a directive of the European Parliament and of the Council amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches (09722/1/2021 – C9-0371/2021 – 2016/0107(COD))

(Ordinary legislative procedure: second reading)

The European Parliament,

- having regard to the Council position at first reading (09722/1/2021 – C9-0371/2021),
 - having regard to the statement of the Council’s reasons for its position at first reading,
 - having regard to the reasoned opinions submitted within the framework of Protocol 2 on the application of the principles of subsidiarity and proportionality, by the Irish Houses of the Oireachtas and the Swedish Parliament, asserting that the draft legislative act does not comply with the principle of subsidiarity,
 - having regard to the opinion of the European Economic and Social Committee of 21 September 2016¹,
 - having regard to its position at first reading² on the Commission proposal to Parliament and the Council (COM(2016)0198),
 - having regard to Article 294(7) of the Treaty on the Functioning of the European Union,
 - having regard to the provisional agreement approved by the committees responsible under Rule 74(4) of its Rules of Procedure,
 - having regard to Rule 67 of its Rules of Procedure,
 - having regard to the recommendation for second reading of the Committee on Economic and Monetary Affairs and the Committee on Legal Affairs (A9-0305/2021),
1. Approves the Council position at first reading;
 2. Notes that the act is adopted in accordance with the Council position;
 3. Instructs its President to sign the act with the President of the Council, in accordance with Article 297(1) of the Treaty on the Functioning of the European Union;
 4. Instructs its Secretary-General to sign the act, once it has been verified that all the procedures have been duly completed, and, in agreement with the Secretary-General of

¹ OJ C 487, 28.12.2016, p. 62.

² OJ C 108, 26.3.2021, p. 623.

the Council, to arrange for its publication in the *Official Journal of the European Union*;

5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

SHORT JUSTIFICATION

The position of the Council, as referred to in Article 294(5) TFEU, as well as the Council's reasons and the Commission's position, as referred to in Article 294(6) TFEU, were forwarded to the Parliament on 30 September 2021, duly translated into all official languages of the European Union, in accordance with Rule 63 of the Rules of Procedure.

The European Parliament adopted its position at first reading on 4 July 2017, which was confirmed on 27 March 2019, on the basis of a report by the Committee on Economic and Monetary Affairs (ECON) and the Committee on Legal Affairs (JURI), acting jointly under Rule 58 of the Rules of Procedure (Report A8-0227/2017).

The position of the Council at first reading is the result of informal negotiations between the European Parliament and the Council that led to a preliminary agreement at early second reading stage.

That preliminary agreement was confirmed in accordance with Rule 74(4) at the joint ECON-JURI meeting of 14 June 2021.

The position of the Council mirrors the said agreement, after legal-linguistic verification of the text.

PROCEDURE – COMMITTEE RESPONSIBLE

| | | |
|--|---|-------------------------------------|
| Title | Disclosure of income tax information by certain undertakings and branches | |
| References | 09722/1/2021 – C9-0371/2021 – 2016/0107(COD) | |
| Date of Parliament's first reading – P number | 27.3.2019 | T8-0309/2019 |
| Commission proposal | COM(2016)0198 - C8-0146/2016 | |
| Receipt of Council position at first reading announced in plenary | 7.10.2021 | |
| Committees responsible Date announced in plenary | ECON 7.10.2021 | JURI 7.10.2021 |
| Rapporteurs Date appointed | Evelyn Regner 18.7.2019 | Ibán García Del Blanco 18.7.2019 |
| Previous rapporteurs | Hugues Bayet, Evelyn Regner | |
| Rule 58 – Joint committee procedure Date announced in plenary | 19.1.2017 | |
| Date adopted | 28.10.2021 | |
| Result of final vote | +: 71 | –: 4 |
| | 0: 3 | |
| Members present for the final vote | Gerolf Annemans, Pascal Arimont, Manon Aubry, Gunnar Beck, Marek Belka, Isabel Benjumea Benjumea, Lars Patrick Berg, Stefan Berger, Gilles Boyer, Geoffroy Didier, Pascal Durand, Angel Dzhambazki, Engin Eroglu, Markus Ferber, Jonás Fernández, Raffaele Fitto, Frances Fitzgerald, José Manuel García-Margallo y Marfil, Luis Garicano, Jean-Paul Garraud, Sven Giegold, Valentino Grant, Claude Gruffat, Enikő Győri, Eero Heinäluoma, Michiel Hoogeveen, Danuta Maria Hübner, Stasys Jakeliūnas, France Jamet, Othmar Karas, Billy Kelleher, Mislav Kolakušić, Ondřej Kovařík, Georgios Kyrtos, Aurore Lalucq, Philippe Lamberts, Gilles Lebreton, Aušra Maldeikienė, Pedro Marques, Jörg Meuthen, Csaba Molnár, Siegfried Mureşan, Caroline Nagtegaal, Luděk Niedermayer, Lefteris Nikolaou-Alavanos, Dimitrios Papadimoulis, Piernicola Pedicini, Lídia Pereira, Kira Marie Peter-Hansen, Sirpa Pietikäinen, Dragoş Pîslaru, Jiří Pospíšil, Evelyn Regner, Antonio Maria Rinaldi, Franco Roberti, Martin Schirdewan, Joachim Schuster, Ralf Seekatz, Stéphane Séjourné, Pedro Silva Pereira, Raffaele Stancanelli, Paul Tang, Irene Tinagli, Ernest Urtaşun, Inese Vaidere, Johan Van Overtveldt, Axel Voss, Marion Walsmann, Tiemo Wölken, Lara Wolters, Stéphanie Yon-Courtin, Marco Zanni | |
| Substitutes present for the final vote | Alessandra Basso, Patrick Breyer, Niels Fuglsang, Heidi Hautala, Nacho Sánchez Amor, Yana Toom | |
| Date tabled | 3.11.2021 | |

FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

| 71 | + |
|-----------|--|
| EPP | Pascal Arimont, Isabel Benjumea Benjumea, Stefan Berger, Geoffroy Didier, Markus Ferber, Frances Fitzgerald, José Manuel García-Margallo y Marfil, Danuta Maria Hübner, Othmar Karas, Georgios Kyrtos, Aušra Maldeikienė, Siegfried Mureşan, Luděk Niedermayer, Lídia Pereira, Sirpa Pietikäinen, Jiří Pospíšil, Ralf Seekatz, Inese Vaidere, Axel Voss, Marion Walsmann |
| ECR | Angel Dzhambazki, Raffaele Fitto, Raffaele Stancanelli, Johan Van Overtveldt |
| ID | Gerolf Annemans, Alessandra Basso, Jean-Paul Garraud, Valentino Grant, France Jamet, Gilles Lebreton, Antonio Maria Rinaldi, Marco Zanni |
| NI | Mislav Kolakušić |
| Renew | Gilles Boyer, Pascal Durand, Engin Eroglu, Luis Garicano, Ondřej Kovařík, Caroline Nagtegaal, Dragoş Pîslaru, Stéphane Séjourné, Yana Toom, Stéphanie Yon-Courtin |
| S&D | Marek Belka, Jonás Fernández, Niels Fuglsang, Eero Heinäluoma, Aurore Lalucq, Pedro Marques, Csaba Molnár, Evelyn Regner, Franco Roberti, Nacho Sánchez Amor, Joachim Schuster, Pedro Silva Pereira, Paul Tang, Irene Tinagli, Tiemo Wölken, Lara Wolters |
| The Left | Manon Aubry, Dimitrios Papadimoulis, Martin Schirdewan |
| Verts/ALE | Patrick Breyer, Sven Giegold, Claude Gruffat, Heidi Hautala, Stasys Jakeliūnas, Philippe Lamberts, Piernicola Pedicini, Kira Marie Peter-Hansen, Ernest Urtasun |

| 4 | - |
|-----|----------------------------|
| ECR | Michiel Hoogeveen |
| ID | Gunnar Beck, Jörg Meuthen |
| NI | Lefteris Nikolaou-Alavanos |

| 3 | 0 |
|-------|-------------------|
| ECR | Lars Patrick Berg |
| NI | Enikő Győri |
| Renew | Billy Kelleher |

Key to symbols:

+ : in favour

- : against

0 : abstention