Amendment 63
José Gusmão, Manon Aubry, Martin Schirdewan
on behalf of The Left Group

Report
Herbert Dorfmann
Faster and Safer Relief of Excess Withholding Taxes
(COM(2023)0324 – C9-0204/2023 – 2023/0187(CNS))

Proposal for a directive
Article 17 a (new)

Text proposed by the Commission

Amendment

Article 17a
Minimum effective tax rate

The Commission shall put forward by 2026 a legislative proposal to design a framework that ensures a minimum effective tax rate of 30% for intra-EU flows of dividends, royalties and interests.

Or. en
21.2.2024

Amendment 64
José Gusmão, Manon Aubry, Martin Schirdewan
on behalf of The Left Group

Report
Herbert Dorfmann
Faster and Safer Relief of Excess Withholding Taxes
(COM(2023)0324 – C9-0204/2023 – 2023/0187(CNS))

Proposal for a directive
Article 17 b (new)

Text proposed by the Commission

Amendment

Article 17b

Revision of IRD and PSD
1. The Commission shall present a revision of the Interest and Royalties Directive in order to guarantee a minimum effective tax rate and implement strong anti-abuse rules.

2. The Commission shall present a revision of the Parent-Subsidiary Directive in order to guarantee a minimum effective tax rate and implement strong anti-abuse rules.

Or. en
Amendment 65
José Gusmão, Manon Aubry, Martin Schirdewan
on behalf of The Left Group

Report
Herbert Dorfmann
Faster and Safer Relief of Excess Withholding Taxes
(COM(2023)0324 – C9-0204/2023 – 2023/0187(CNS))

Proposal for a directive
Article 17 c (new)

_text proposed by the Commission

Amendment

Article 17c

European financial asset registry
1. The Commission shall put forward by 2026 a legislative proposal to design a European financial asset registry, consolidating a network of national registries.

2. The registry referred to in paragraph 1 shall record the beneficial ownership of financial assets and be managed by public administrations.

Or. en
Amendment 66
Martín Schirdewan, José Gusmão, Manon Aubry
on behalf of The Left Group

Report
Herbert Dorfmann
Faster and Safer Relief of Excess Withholding Taxes
(COM(2023)0324 – C9-0204/2023 – 2023/0187(CNS))

Proposal for a directive
Article 17 d (new)

Text proposed by the Commission

Amendment

Article 17d
System for reconciling payments and refunds of capital gains tax

The Commission shall put forward by the end of 2025 a legislative proposal to set up a database-supported system to automatically cross-check all refund claims against capital gains tax paid in Member States in order to protect the integrity of the internal market against tax fraud.

Or. en