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Plenary sitting

17.4.2012

B7-0203/2012

MOTION FOR A RESOLUTION

to wind up the debate on statements by the Council and the Commission

pursuant to Rule 110(2) of the Rules of Procedure

on the call for concrete ways to combat tax fraud and tax evasion
(2012/2599(RSP))

Jean-Paul Gauzès

on behalf of the PPE Group

Elisa Ferreira

on behalf of the S&D Group

Sylvie Goulard

on behalf of the ALDE Group

Sven Giegold

on behalf of the Verts/ALE Group

Cornelis de Jong

on behalf of the GUE/NGL Group

B7-0203/2012

**European Parliament resolution on the call for concrete ways to combat tax fraud and tax evasion
(2012/2599(RSP))**

The European Parliament,

- having regard to the European Council’s conclusions of 1 and 2 March 2012,
 - having regard to Question for oral answer B7-0635/2011 to the Commission of 4 October 2011 on compatibility of the German and British tax agreements with Switzerland with the EU Savings Tax Directive,
 - having regard to the OECD study of March 2012 entitled ‘Hybrid mismatch arrangements: Tax policy and compliance issues’,
 - having regard to the report on the proposal for a Council directive on a Common Consolidated Corporate Tax Base, as adopted by its Committee on Economic and Monetary Affairs on 21 March 2012,
 - having regard to Rule 110(2) of its Rules of Procedure,
- A. whereas estimates indicate that tax evasion and tax avoidance cost the governments of the EU Member States a significant amount of uncollected revenues;
- B. whereas the loss of revenues raises the deficit and debt levels of the Member States, and reduces the funds available to foster public investment, growth and employment;
- C. whereas the scale of tax evasion and avoidance undermines citizens’ trust and confidence in the fairness and legitimacy of tax collection;
- D. whereas major improvements are needed in the publicly available information on tax avoidance and evasion in each Member State;
- E. whereas Member States should generally avoid engaging in bilateral negotiations with non-EU countries and should, if they nevertheless consider it necessary to conclude any such bilateral agreements, inform the Commission immediately in order to avoid any infringement of EU legislation;
- F. whereas countries under assistance programmes have, after stepping up tax collection and eliminating privileges in line with Troika proposals, seen many of their larger companies leave in order to benefit from tax privileges offered by other countries;
- G. whereas clear EU rules are needed to prevent such forms of tax competition, which undermine the recovery strategies of the countries concerned;
1. Welcomes the conclusions of the European Council meeting of 1 and 2 March calling on Member States, where appropriate, to review their tax systems with the aim of making

them more effective and efficient, removing unjustified exemptions, broadening the tax base, shifting taxes away from labour, improving the efficiency of tax collection and tackling tax evasion, to rapidly intensify the fight against tax fraud and tax evasion, including in relation to third countries, and to report by June 2012;

2. Calls on the Commission rapidly to address the issues raised by the review of the EU Savings Taxation Directive and to find a swift agreement with Switzerland and the Member States concerned;
3. Highlights the need to generalise automatic information exchange and to extend the scope of the Savings Taxation Directive in order to effectively end banking secrecy;
4. Reiterates the need to keep the focus on the key role that the Common Consolidated Corporate Tax Base can play against tax fraud;
5. Considers that strengthening the regulation of, and transparency as regards, company registries and registers of trust is a prerequisite for dealing with tax avoidance;
6. Welcomes the proposals made by the Commission on country-by-country reporting within the Accounting and Transparency Directives; recalls that country-by-country reporting requirements for cross-border companies are essential for detecting corporate tax avoidance;
7. Calls for a review of the Parent-Subsidiary Directive and the Interests and Royalties Directive in order to eliminate evasion via hybrid financial instruments in the EU;
8. Calls on the Commission to identify areas in which improvements to both EU legislation and administrative cooperation between Member States can be implemented in order to reduce tax fraud;
9. Calls on the Member States to ensure smooth cooperation and coordination between their tax systems in order to avoid unintended non-taxation and tax avoidance and fraud;
10. Calls on the Member States to allocate adequate resources to the national services that are empowered to combat tax fraud;
11. Calls on the Member States, in accordance with Article 65 of the TFEU, in close cooperation with the Commission and in liaison with the ECB, to take measures to prevent infringements of national law and regulations, in particular in the field of taxation; notes that this is of particular importance as regards Member States experiencing, or threatened with, serious difficulties with respect to their financial stability in the euro area;
12. Stresses the importance of implementing new and innovative strategies for combating VAT fraud across the EU;
13. Calls on the Member States to review bilateral agreements currently in force between Member States and bilateral agreements between Member States and third countries, insofar as they contribute to tax avoidance and complicate effective source taxation in certain Member States;

14. Calls on the Commission to report on the possibility of EU coordination in changing bilateral agreements between Member States with a view to bringing them into line with the objectives of the European Council, thus making tax avoidance more difficult;
15. Recalls its request for increased transparency and tighter control to prevent the use of tax havens, which are foreign non-cooperative jurisdictions characterised in particular by no or nominal taxes, a lack of effective exchange of information with foreign tax authorities and a lack of transparency in legislative, legal or administrative provisions;
16. Instructs its President to forward this resolution to the Council and the Commission.