



**2023/2058(INI)**

5.9.2023

# **AMENDMENTS**

## **1 - 27**

**Draft opinion**  
**Valérie Hayer**  
(PE751.786v01-00)

Role of tax policy in times of crisis  
((2023/2058(INI))



**Amendment 1**  
**Dimitrios Papadimoulis**  
on behalf of The Left Group

**Draft opinion**  
**Paragraph 1**

*Draft opinion*

1. Holds that the EU budget's investment policy and its multiannual programming are a potentially stabilising factor, **ensuring** that certain long-term investments that enhance growth and boost employment are not affected by the volatility of economic cycles and national downturns;

*Amendment*

1. Holds that the EU budget's investment policy and its multiannual programming are a potentially stabilising factor, **helping to ensure** that certain long-term investments that enhance growth and boost employment are not **detrimentally** affected by the volatility of economic cycles and national downturns; **underlines, however, that the multiple crises and their socio-economic consequences have significantly affected the purchasing power and the stabilising effect of the EU budget and have limited the Union's ability to provide itself with the means necessary to attain its objectives and carry through its policies;**

Or. en

**Amendment 2**  
**David Cormand**  
on behalf of the Verts/ALE Group

**Draft opinion**  
**Paragraph 1**

*Draft opinion*

1. Holds that the EU budget's investment policy and its multiannual programming are a potentially stabilising factor, ensuring that certain long-term investments that enhance **growth** and boost employment are not affected by the volatility of economic cycles and national downturns;

*Amendment*

1. Holds that the EU budget's investment policy and its multiannual programming are a potentially stabilising factor, ensuring that certain long-term investments that enhance **economic resilience, contribute to the green transition**, and boost **stable** employment are not affected by the volatility of economic cycles and national downturns;

**Amendment 3**  
**Eider Gardiazabal Rubial**

**Draft opinion**  
**Paragraph 1**

*Draft opinion*

1. Holds that the EU budget's investment policy and its multiannual programming are a *potentially* stabilising factor, ensuring that *certain* long-term investments that enhance growth and boost employment are not affected by the volatility of economic cycles and national downturns;

*Amendment*

1. Holds that the EU budget's investment policy and its multiannual programming are a stabilising factor, ensuring that long-term investments that enhance growth, *promote convergence* and boost employment are not affected by the volatility of economic cycles and national downturns;

Or. en

**Amendment 4**  
**Dimitrios Papadimoulis**  
 on behalf of The Left Group

**Draft opinion**  
**Paragraph 2**

*Draft opinion*

2. Recalls that the own resources system already includes mechanisms that can be considered modest automatic stabilisers during asymmetrical crises, namely the value added tax-based own resource and the gross national income-based own resource;

*Amendment*

2. Recalls that the own resources system already includes mechanisms that can be considered modest automatic stabilisers during asymmetrical crises, namely the value added tax-based own resource and the gross national income-based own resource; *reiterates the need to fully respect the timeline of the legally-binding roadmap for the introduction of new own resources annexed to the Interinstitutional Agreement (IIA) of 16 December 2020, including the introduction of an EU-wide financial transaction tax; urges, furthermore, the Commission to continue the efforts to identify fresh, new and preferably*

*genuine own resources and other revenue sources for the Union budget beyond the IIA;*

Or. en

**Amendment 5**  
**Eider Gardiazabal Rubial**

**Draft opinion**  
**Paragraph 2**

*Draft opinion*

2. Recalls that the own resources system *already* includes mechanisms that can be considered modest automatic stabilisers during asymmetrical crises, namely the value added tax-based own resource and the gross national income-based own resource;

*Amendment*

2. Recalls that the own resources system *of the Union* includes mechanisms that can be considered modest automatic stabilisers during asymmetrical crises, namely the value added tax-based own resource and the gross national income-based own resource;

Or. en

**Amendment 6**  
**Dimitrios Papadimoulis**  
on behalf of The Left Group

**Draft opinion**  
**Paragraph 3**

*Draft opinion*

3. *Concedes* that the EU, because of its restricted competences regarding direct taxation and social policies, as well as the limited size of its general budget, does not currently have effective and immediate ways of redistributing income between individual taxpayers or private households in times of crisis;

*Amendment*

3. *Regrets* that the EU, because of its restricted competences regarding direct taxation and social policies, as well as the limited size of its general budget, does not currently have effective and immediate ways of redistributing income between individual taxpayers or private households in times of crisis; *stresses the need for enhanced EU competences and more efficient and democratic decision-making in EU tax policy and social policy, including through the transition to qualified majority voting under the*

**Amendment 7**  
**Eider Gardiazabal Rubial**

**Draft opinion**  
**Paragraph 3**

*Draft opinion*

3. *Concedes* that the EU, because of its restricted competences regarding direct taxation and social policies, as well as the limited size of its general budget, does not currently have effective and immediate ways of *redistributing* income between individual taxpayers or private households in times of crisis;

*Amendment*

3. *Regrets* that the EU, because of its restricted competences regarding direct taxation and social policies, as well as the limited size of its general budget, does not currently have effective and immediate ways of *combating inequality and poverty risk, including through redistribution of* income between individual taxpayers or private households in times of crisis, *and ensuring sufficient means to respond to crises and their social and economic effects;*

**Amendment 8**  
**David Cormand**  
on behalf of the Verts/ALE Group

**Draft opinion**  
**Paragraph 3**

*Draft opinion*

3. *Concedes* that the EU, because of its restricted competences regarding direct taxation and social policies, as well as the limited size of its general budget, does not currently have *effective* and immediate ways of redistributing income between individual taxpayers or private households in times of crisis;

*Amendment*

3. *Regrets* that the EU, because of its restricted competences regarding direct taxation and social policies, as well as the limited size of its general budget, does not currently have *sufficient* and immediate ways of redistributing income between individual taxpayers or private households in times of crisis ;

**Amendment 9**  
**David Cormand**  
on behalf of the Verts/ALE Group

**Draft opinion**  
**Paragraph 3 a (new)**

*Draft opinion*

*Amendment*

**3a.** *Underlines that Europe as well as the rest of the world is facing climate and environmental challenges of unprecedented scale and urgency; deplores that the polluter pays principle's coverage and application in the EU is fragmented and incomplete, while the environmental taxes remain marginal in the total tax revenues across the EU and thus falling short of environmental taxation potential to help to fight climate change and protect nature;*

Or. en

**Amendment 10**  
**David Cormand**  
on behalf of the Verts/ALE Group

**Draft opinion**  
**Paragraph 3 b (new)**

*Draft opinion*

*Amendment*

**3b.** *Is highly concerned that large-scale corporate tax avoidance continues to deprive governments of revenue needed to address the cost of living crisis and worsening inequalities, and at the same time to finance high-quality public services, as well as climate action, sustainable development and humanitarian responses; notes that a number of Member States continuously plays a role in enabling corporate tax avoidance;*

**Amendment 11**  
**David Cormand**  
on behalf of the Verts/ALE Group

**Draft opinion**  
**Paragraph 4**

*Draft opinion*

4. ***Warns against*** taxation mechanisms ***that, if set up at the wrong level, might result in capital flight, with investments and other revenues flowing outside the EU;***

*Amendment*

4. ***Calls for a balanced EU*** taxation system ***to fight growing inequalities and to make the wealthiest individuals and companies pay their fair share of taxes, considering that they profit from the EU's economy, workforce and infrastructures; calls on the Commission to present a proposal for a permanent excess profit tax on all sectors in order to make companies with excess profits coming from the current crisis pay their fair share and in order to fight inflation, increase revenue, boost competitiveness and curb oligopolistic powers of certain companies;***

Or. en

**Amendment 12**  
**Eider Gardiazabal Rubial**

**Draft opinion**  
**Paragraph 4**

*Draft opinion*

4. ***Warns against*** taxation mechanisms ***that, if set up at the wrong level, might result in capital flight, with investments and other revenues flowing outside the EU;***

*Amendment*

4. ***Draws attention to the need for*** taxation mechanisms ***at European level to be appropriately designed, to avoid possible capital flight;***

Or. en



**Amendment 13**  
**Dimitrios Papadimoulis**  
on behalf of The Left Group

**Draft opinion**  
**Paragraph 4**

*Draft opinion*

4. ***Warns against*** taxation mechanisms ***that, if*** set up at ***the wrong level, might result in capital flight, with investments and other revenues flowing outside the EU;***

*Amendment*

4. ***Believes that*** taxation mechanisms ***should be*** set up at ***levels that ensure tax fairness and contribute to tackling income inequality;***

Or. en

**Amendment 14**  
**Dimitrios Papadimoulis**  
on behalf of The Left Group

**Draft opinion**  
**Paragraph 4 a (new)**

*Draft opinion*

4a. ***Notes with concern the increase in income inequality, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; stresses the need for a more effective and fair redistribution of income and wealth through the taxation of capital gains, property and wealth; calls on the Commission to propose a progressive EU wealth tax and to support calls to start negotiations for such a tax at international level;***

*Amendment*

Or. en

**Amendment 15**  
**David Cormand**  
on behalf of the Verts/ALE Group

**Draft opinion**  
**Paragraph 4 a (new)**

*Draft opinion*

*Amendment*

**4a. Notes that the EU should lead in taxing more effectively capital gains and wealth; calls on Member States to introduce wealth taxes; calls on the EU Code of Conduct to assess harmful tax practices to attract high net worth individuals in Member States;**

Or. en

**Amendment 16**  
**Dimitrios Papadimoulis**  
on behalf of The Left Group

**Draft opinion**  
**Paragraph 4 b (new)**

*Draft opinion*

*Amendment*

**4b. Regrets the limited scope and short time span of the EU solidarity contribution; calls on the Commission to propose a permanent excess profit tax on all sectors, in light of growing evidence that inflation is significantly driven by excess corporate profits;**

Or. en

**Amendment 17**  
**David Cormand**  
on behalf of the Verts/ALE Group

**Draft opinion**  
**Paragraph 4 b (new)**

*Draft opinion*

*Amendment*

**4b. Calls on the Commission to implement new green taxes, such as a tax on private jets or kerosene tax, to**

*discourage harmful investment and incentivise sustainable investment, as the climate crisis will trigger more and more economic crises in the future;*

Or. en

**Amendment 18**  
**David Cormand**  
on behalf of the Verts/ALE Group

**Draft opinion**  
**Paragraph 4 c (new)**

*Draft opinion*

*Amendment*

*4c. Points out that digitalization is making the taxpayers and tax bases of all types of tax increasingly mobile; notes that this could reinforce the tendency to rely on immobile tax bases which could leads to severe unequal outcomes for ordinary citizens;*

Or. en

**Amendment 19**  
**Eider Gardiazabal Rubial**

**Draft opinion**  
**Paragraph 5**

*Draft opinion*

*Amendment*

5. Asks for ***a portion of*** any revenue generated by permanent taxation mechanisms set up at EU level to be introduced as own resources, in order to improve the stabilisation function of the EU budget and fund EU ***policies***; considers that the Commission and the Council should continually assess whether any revenue stemming from new temporary crisis taxation mechanisms should enter the EU budget as own resources or other revenue;

5. Asks for any revenue generated by permanent taxation mechanisms set up at EU level to be introduced as own resources, in order to ***further*** improve the stabilisation function of the EU budget and fund EU ***policy priorities***; considers that the Commission and the Council should continually assess whether any revenue stemming from new temporary crisis taxation mechanisms should enter the EU budget as own resources or other revenue;

**Amendment 20**  
**José Manuel Fernandes**

**Draft opinion**  
**Paragraph 5**

*Draft opinion*

5. Asks for ***a portion of any revenue generated by permanent taxation mechanisms set up at EU level*** to be introduced ***as own resources, in order*** to improve the stabilisation function of the EU budget and fund EU policies; considers that the Commission and the Council should continually assess whether any revenue stemming from new temporary ***crisis taxation*** mechanisms should enter the EU budget as own resources or other revenue;

*Amendment*

5. Asks for ***any new own resources*** to be introduced to improve the stabilisation function of the EU budget and fund EU policies; ***takes note of the temporarily solidarity contribution from fossil fuel producers agreed in Council***; considers that the Commission and the Council should continually assess whether any revenue stemming from new temporary mechanisms should enter the EU budget as own resources or other revenue;

Or. en

**Amendment 21**  
**David Cormand**  
 on behalf of the Verts/ALE Group

**Draft opinion**  
**Paragraph 5**

*Draft opinion*

5. Asks for ***a portion of*** any revenue generated by permanent taxation mechanisms set up at EU level to be introduced as own resources, in order to improve the stabilisation function of the EU budget and fund EU policies; considers that the Commission and the Council should continually assess ***whether*** any revenue stemming from new temporary crisis taxation mechanisms should enter the EU budget as own resources or other revenue;

*Amendment*

5. Asks for any revenue generated by permanent taxation mechanisms set up at EU level to be introduced as own resources, in order to improve the stabilisation function of the EU budget and fund EU policies; considers that the Commission and the Council should continually assess ***how*** any revenue stemming from new temporary crisis taxation mechanisms should enter the EU budget as own resources or other revenue;

**Amendment 22**  
**Eider Gardiazabal Rubial**

**Draft opinion**  
**Paragraph 5 a (new)**

*Draft opinion*

*Amendment*

**5a. Recalls that windfall profits do not correspond to any regular profits that large firms would or could have expected to obtain under normal circumstances, had unpredictable events, such as the recent Covid-19 pandemic and the war in Ukraine not taken place; reiterates its support for measures taxing all sectors profiteering off the global crises; stresses that the revenues of windfall profits should benefit consumers and businesses, in particular in support of vulnerable households and SMEs;**

Or. en

**Amendment 23**  
**Eider Gardiazabal Rubial**

**Draft opinion**  
**Paragraph 5 b (new)**

*Draft opinion*

*Amendment*

**5b. Calls on the Commission to urgently proceed with an assessment of an own resource based on a solidarity tax applicable to any company that makes excess profits off crises, including those in the energy, food, financial and pharmaceutical sectors; considers that such an own resource could be based on a higher tax rate for excess corporate profits for large multinationals in the relevant sectors above a certain percentage of global or European annual**

*return;*

Or. en

**Amendment 24**  
**Dimitrios Papadimoulis**  
on behalf of The Left Group

**Draft opinion**  
**Paragraph 6**

*Draft opinion*

6. Calls on the Commission and the Council to explore *the possibility* of using the EU budget's expenditure and revenue mechanisms as response instruments and for redistribution purposes during symmetrical and asymmetrical crises, *such as through* a permanent fiscal capacity for the euro area.

*Amendment*

6. ***Recalls that the EU budget has been used continuously as a response tool in times of crises;*** calls on the Commission and the Council to explore *ways* of using the EU budget's expenditure and revenue mechanisms as response instruments and for redistribution purposes during symmetrical and asymmetrical crises, ***without any detriment to existing policies and programmes;*** ***calls, in this regard, for the establishment of*** a permanent fiscal capacity for the euro area ***and of a permanent special instrument over and above the MFF ceilings for the EU budget to better adapt and quickly react to crises and their social and economic effects.***

Or. en

**Amendment 25**  
**Eider Gardiazabal Rubial**

**Draft opinion**  
**Paragraph 6**

*Draft opinion*

6. Calls on the Commission and the Council to explore the possibility of using the EU budget's expenditure and revenue mechanisms as response instruments and for redistribution purposes during symmetrical and asymmetrical crises, such

*Amendment*

6. Calls on the Commission and the Council to explore the possibility of using the EU budget's expenditure and revenue mechanisms as response instruments and for redistribution purposes during symmetrical and asymmetrical crises, such

as through a permanent fiscal capacity for the *euro area*.

as through a permanent fiscal capacity for the *Union, so that the EU budget can better adapt and quickly react to crises and their social and economic effects while ensuring sustainable long-term investment on EU policies*.

Or. en

**Amendment 26**  
**Vlad Gheorghe**

**Draft opinion**  
**Paragraph 6**

*Draft opinion*

6. Calls on the Commission and the Council to explore the possibility of using the EU budget's expenditure and revenue mechanisms as response instruments and for redistribution purposes during symmetrical and asymmetrical crises, such as through a permanent fiscal capacity for the euro area.

*Amendment*

6. Calls on the Commission and the Council to explore the possibility of using the EU budget's expenditure and revenue mechanisms as response instruments and for redistribution purposes during symmetrical and asymmetrical crises, such as through a permanent fiscal capacity for the euro area, ***and a solidarity mechanism for Member States outside of the euro area***.

Or. en

**Amendment 27**  
**José Manuel Fernandes**

**Draft opinion**  
**Paragraph 6**

*Draft opinion*

6. Calls on the Commission and the Council to explore the possibility of using the EU budget's expenditure and revenue mechanisms as response instruments and for redistribution purposes during symmetrical and asymmetrical crises, ***such as through a permanent fiscal capacity for the euro area***.

*Amendment*

6. Calls on the Commission and the Council to explore the possibility of using the EU budget's expenditure and revenue mechanisms as response instruments and for redistribution purposes during symmetrical and asymmetrical crises.

