



**2020/2259(INI)**

16.4.2021

# **AMENDMENTS**

## **1 - 256**

**Draft report**  
**Claude Gruffat**  
(PE662.098v01-00)

Creating an economically, socially and environmentally sustainable European tax system in the post-COVID economy  
(2020/2259(INI))



**Amendment 1**  
**Markus Ferber**

**Motion for a resolution**  
**Citation 1**

*Motion for a resolution*

*Amendment*

— *having regard to its resolution of 10 February 2021 on the New Circular Economy Action Plan<sup>1</sup>,* *deleted*

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<sup>1</sup> *Texts adopted, P9\_TA(2021)0040.*

Or. en

**Amendment 2**  
**Gunnar Beck, H el ene Laporte**

**Motion for a resolution**  
**Citation 1 a (new)**

*Motion for a resolution*

*Amendment*

— *having regard to articles 113, 114 and 115 TFEU,*

Or. en

**Amendment 3**  
**Markus Ferber**

**Motion for a resolution**  
**Citation 11**

*Motion for a resolution*

*Amendment*

— *having regard to the Commission communication of 20 May 2020 entitled ‘EU Biodiversity Strategy for 2030 – Bringing nature back into our lives’ (COM(2020)0380),* *deleted*

Or. en

**Amendment 4**  
**Markus Ferber**

**Motion for a resolution**  
**Citation 15**

*Motion for a resolution*

*Amendment*

— *having regard to the Commission communication of 20 May 2020 entitled ‘A Farm to Fork Strategy for a fair, healthy and environmentally-friendly food system’ (COM(2020)0381),* *deleted*

Or. en

**Amendment 5**  
**Markus Ferber**

**Motion for a resolution**  
**Citation 16**

*Motion for a resolution*

*Amendment*

— *having regard to the Commission communication of 11 March 2020 entitled ‘A new Circular Economy Action Plan for a Cleaner and More Competitive Europe’ (COM(2020)0098),* *deleted*

Or. en

**Amendment 6**  
**Markus Ferber**

**Motion for a resolution**  
**Citation 17**

*Motion for a resolution*

*Amendment*

— *having regard to the Commission proposal of 4 March 2020 for a regulation of the European Parliament and of the Council establishing the framework for achieving climate neutrality and* *deleted*

**amending Regulation (EU) 2018/1999  
(European Climate Law)  
(COM(2020)0080),**

Or. en

**Amendment 7**  
**Manon Aubry**  
on behalf of the The Left Group

**Motion for a resolution**  
**Citation 21 a (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the IMF Fiscal Monitor report of April 2021,*

Or. en

**Amendment 8**  
**Pedro Marques, Aurore Lalucq, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**  
**Citation 25 a (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the OECD report of 9 October 2020 entitled ‘Green budgeting and tax policy tools to support a green recovery’,*

Or. en

**Amendment 9**  
**Pedro Marques, Aurore Lalucq, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**  
**Citation 28 a (new)**

*Motion for a resolution*

*Amendment*

— *having regard to its resolution of*

***10 March 2021 towards a WTO-compatible EU carbon border adjustment mechanism,***

Or. en

**Amendment 10**

**Manon Aubry**

on behalf of the The Left Group

**Motion for a resolution**

**Citation 29 a (new)**

*Motion for a resolution*

*Amendment*

— ***having regards to the European Parliament motion for a resolution further to Questions for Oral Answer B9-0002/2021 and B9-0001/2021 pursuant to Rule 136(5) of the Rules of Procedure on reforming the EU list of tax havens<sup>1a</sup>,***

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*1a*

***[https://www.europarl.europa.eu/doceo/document/B-9-2021-0052\\_EN.html](https://www.europarl.europa.eu/doceo/document/B-9-2021-0052_EN.html)***

Or. en

**Amendment 11**

**Pedro Marques, Aurore Lalucq, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Citation 29 a (new)**

*Motion for a resolution*

*Amendment*

— ***having regard to the World Bank's report of 27 May 2020 entitled 'State and Trends of Carbon Pricing 2020',***

Or. en

**Amendment 12**

**Pedro Marques, Aurore Lalucq, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Citation 29 b (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the report of the United Nations' High Level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda of 25 February 2021 entitled 'Financial Integrity for Sustainable Development',*

Or. en

**Amendment 13**

**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Citation 29 c (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the ongoing work of the United Nations Committee of Experts on International Cooperation in Tax Matters,*

Or. en

**Amendment 14**

**Pedro Marques, Aurore Lalucq, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Citation 29 d (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the report of the United Nations' Inter-agency Task Force on Financing for Development of entitled 'Financing for Sustainable Development Report 2020',*

**Amendment 15**

**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Citation 29 e (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the ongoing work of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS),*

**Amendment 16**

**Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Christophe Hansen, Lídia Pereira**

**Motion for a resolution**

**Recital A**

*Motion for a resolution*

*Amendment*

A. whereas the fiscal system must be reformed *if the state is to* continue *establishing the preconditions for inclusive and* sustainable well-being;

A. whereas the fiscal system must be reformed *to help companies to be more competitive, to encourage private initiative investments, so that more jobs can be generated and the states* continue *guaranteeing the collection of revenue to finance their essential functions and a* sustainable well-being;

**Amendment 17**

**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Recital A**



*Motion for a resolution*

A. whereas the fiscal system must be reformed if the state is to continue establishing the preconditions for inclusive and sustainable well-being;

*Amendment*

A. whereas the fiscal system must be reformed ***by shifting the tax mix, making the tax system fairer and adjusting our redistributive mechanisms*** if the state is to continue establishing the preconditions for inclusive and sustainable well-being;

Or. en

**Amendment 18**  
**Billy Kelleher, Gilles Boyer**

**Motion for a resolution**  
**Recital A**

*Motion for a resolution*

A. whereas the fiscal system must be reformed if ***the state is*** to continue establishing ***the preconditions for*** inclusive and sustainable well-being;

*Amendment*

A. whereas the fiscal system must be reformed if ***Member States are*** to continue establishing ***promoting*** inclusive and sustainable well-being ***and to address the inequalities exacerbated by the Covid-19 pandemic;***

Or. en

**Amendment 19**  
**Nicola Beer, Olivier Chastel, Caroline Nagtegaal, Ondřej Kovařík, Linea Sogaard-Lidell, Engin Eroglu**

**Motion for a resolution**  
**Recital A**

*Motion for a resolution*

A. whereas ***the fiscal system must be reformed if the state is to continue establishing the*** preconditions for inclusive and sustainable well-being;

*Amendment*

A. whereas ***measures to establish*** preconditions for inclusive and sustainable well-being ***require proportional and targeted adaptations in the fiscal system;***

Or. en

**Amendment 20**  
**Gunnar Beck, H el ene Laporte**

**Motion for a resolution**  
**Recital A**

*Motion for a resolution*

A. whereas the fiscal system must be reformed if the *state* is to *continue establishing the preconditions for inclusive and sustainable well-being*;

*Amendment*

A. whereas the fiscal system must be reformed if the *aim* is to *protect the solvency and effectiveness of the welfare state*;

Or. en

**Amendment 21**  
**Gunnar Beck, H el ene Laporte**

**Motion for a resolution**  
**Recital A a (new)**

*Motion for a resolution*

*A a. whereas taxation is an exclusive competence of the Member States, and requires unanimity in Council in accordance with articles 113, 114, and 115 TFEU;*

*Amendment*

Or. en

**Amendment 22**  
**Damien Car eme**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Recital A a (new)**

*Motion for a resolution*

*A a. whereas the COVID-19 pandemic created an unprecedented health crisis with major impacts on our societies, economy and public coffers;*

*Amendment*

Or. en

**Amendment 23**

**Pedro Marques, Niels Fuglsang, Alfred Sant, Aurore Lalucq, Joachim Schuster, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Recital A c (new)**

*Motion for a resolution*

*Amendment*

*A c. whereas the Covid-19 pandemic had an extremely negative overall impact on the economic performance of the European Union, including dramatic and asymmetric social consequences;*

Or. en

**Amendment 24**

**Pedro Marques, Alfred Sant, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Recital A d (new)**

*Motion for a resolution*

*Amendment*

*A d. whereas the European social model, based on quality public services and inclusive social protection, was paramount to face the consequences of the Covid-19 pandemic;*

Or. en

**Amendment 25**

**Pedro Marques, Aurore Lalucq, Joachim Schuster, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Recital A a (new)**

*Motion for a resolution*

*Amendment*

*A a. whereas inequality levels have increased throughout Europe when*

*compared to 1980<sup>8a</sup> and negatively impact human well-being;*

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*<sup>8a</sup> World Inequality Database, 2019, How Unequal Is Europe? Evidence from Distributional National Accounts, 1980-2017, <https://wid.world/europe2019/>*

Or. en

**Amendment 26**  
**Markus Ferber**

**Motion for a resolution**  
**Recital A a (new)**

*Motion for a resolution*

*Amendment*

*A a. whereas the notion of a fair and efficient tax system does not necessarily imply a higher overall level of taxation;*

Or. en

**Amendment 27**  
**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Joachim Schuster, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**  
**Recital A b (new)**

*Motion for a resolution*

*Amendment*

*A b. whereas the European Union and its Member States are committed to deliver on the Paris Agreement targets of keeping the increase in global average temperature to well below 2 °C above pre-industrial levels and to pursue efforts to limit the increase to 1.5 °C;*

Or. en

## Amendment 28

Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Christophe Hansen, Lídia Pereira

### Motion for a resolution

#### Recital B

##### *Motion for a resolution*

B. whereas the economic recovery and the *climate crisis have increased the need to mobilise more resources and* re-evaluate the current taxation policies;

##### *Amendment*

B. whereas the economic recovery, *the ecological transition* and the *digitization of the economy involve very profound changes that force us to* re-evaluate the current taxation policies *so that this transition is fair, helping our companies and our SMEs to be more competitive and to continue creating jobs*;

Or. en

## Amendment 29

Nicola Beer, Olivier Chastel, Caroline Nagtegaal, Linea Søgaaard-Lidell, Engin Eroglu

### Motion for a resolution

#### Recital B

##### *Motion for a resolution*

B. whereas the economic recovery and the climate crisis have increased the need to mobilise more resources and *re-evaluate the current* taxation policies;

##### *Amendment*

B. whereas the economic recovery and the climate crisis have increased the need to mobilise more resources and *to abolish overly complex national* taxation policies *that only increase the risk of loopholes for tax evasion and distort competition in particular disadvantaging SMEs*;

Or. en

## Amendment 30

Johan Van Overtveldt

### Motion for a resolution

#### Recital B

##### *Motion for a resolution*

##### *Amendment*

B. whereas the economic recovery and the climate *crisis* have increased the need to mobilise more resources and re-evaluate the current taxation policies;

B. whereas the economic recovery *after the Covid-19 lockdowns* and the *challenges regarding* climate *change* have increased the need to mobilise more resources and re-evaluate the current taxation policies;

Or. en

### **Amendment 31**

**Emmanouil Fragkos, Eugen Jurzyca**

#### **Motion for a resolution**

##### **Recital B**

###### *Motion for a resolution*

B. whereas the economic recovery and the climate crisis have increased the need to mobilise more resources and re-evaluate the current taxation policies;

###### *Amendment*

B. whereas the economic recovery, *the lockdown of our economies* and the climate crisis have increased the need to mobilise more resources and re-evaluate the current taxation policies;

Or. en

### **Amendment 32**

**Gunnar Beck, H el ene Laporte**

#### **Motion for a resolution**

##### **Recital B**

###### *Motion for a resolution*

B. whereas the economic recovery *and the climate crisis have increased the need to mobilise more resources and re-evaluate the current* taxation policies;

###### *Amendment*

B. whereas the economic recovery *could serve as a pretext to improve, update, and streamline* taxation policies, *fit for the digital age*;

Or. en

### **Amendment 33**

**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Joachim Schuster, Jon as Fern andez, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**  
**Recital B a (new)**

*Motion for a resolution*

*Amendment*

***B a. whereas these challenges require a fiscal framework that ensures sufficient room for public and private investments;***

Or. en

**Amendment 34**  
**Johan Van Overtveldt**

**Motion for a resolution**  
**Recital B a (new)**

*Motion for a resolution*

*Amendment*

***B a. whereas tax levels are already very high in many Member-States;***

Or. en

**Amendment 35**  
**Engin Eroglu**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

*Amendment*

***C. whereas tax morale is generally higher in countries that tax more heavily, which is evidence for the willingness of citizens to pay tax in return for effective public services<sup>9</sup>;***

*deleted*

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

Or. de

**Amendment 36**  
**Markus Ferber**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

*Amendment*

**C.** *whereas tax morale is generally higher in countries that tax more heavily, which is evidence for the willingness of citizens to pay tax in return for effective public services<sup>9</sup> ;* **deleted**

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

Or. en

**Amendment 37**  
**Nicola Beer, Olivier Chastel, Caroline Nagtegaal, Ondřej Kovařík, Linea Søgaard-Lidell**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

*Amendment*

**C.** *whereas tax morale is generally higher in countries that tax more heavily, which is evidence for the willingness of citizens to pay tax in return for effective public services<sup>9</sup> ;* **deleted**

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

Or. en

**Amendment 38**



**Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Christophe Hansen, Lídia Pereira**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

C. whereas tax morale is generally higher in *countries that tax more heavily*, which is evidence *for* the willingness of citizens to pay tax in return for effective public services<sup>9</sup> ;

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

*Amendment*

C. whereas tax morale is generally higher in *territories with lower taxes*, which is evidence *that lowering taxes can increase collection and boost the economy*, the willingness of citizens *and companies* to pay tax in return for effective public services;

Or. en

**Amendment 39**  
**Emmanouil Fragkos**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

C. whereas tax morale is *generally* higher in countries that tax more heavily, which is evidence for the willingness of citizens to pay tax in return for effective public services<sup>9</sup> ;

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

*Amendment*

C. whereas tax morale is higher in countries that tax more heavily *and their governments are transparent and public sectors are efficient, like in the Nordic countries*, which is evidence for the willingness of citizens to pay tax in return for effective public services<sup>9</sup> ;

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

Or. en

**Amendment 40**  
**Johan Van Overtveldt**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

C. whereas tax morale is generally higher in countries ***that tax more heavily***, which is evidence for the willingness of citizens to pay tax in return for effective public services<sup>9</sup> ;

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

*Amendment*

C. whereas tax morale is generally higher in countries ***with transparent and efficient administrations***, which is evidence for the willingness of citizens to pay tax in return for effective public services<sup>9</sup> ;

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

Or. en

**Amendment 41**  
**Georgios Kyrtos**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

C. whereas tax morale is generally higher in countries ***that tax more heavily, which is evidence for the willingness of citizens to pay tax in return for*** effective public services<sup>9</sup> ;

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

*Amendment*

C. whereas tax morale is generally higher in countries ***where*** citizens ***get*** effective public services ***for their taxes and accordingly show a greater willingness to pay more***;

Or. en

**Amendment 42**  
**Gunnar Beck, H  l  ne Laporte**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

C. whereas *tax morale is generally higher in countries that tax more heavily, which is evidence for the willingness of citizens to pay tax in return for effective public services*<sup>9</sup> ;

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

*Amendment*

C. whereas citizens *deserve the best public services for their hard-earned tax contributions*;

Or. en

**Amendment 43**  
**Pedro Marques, Joachim Schuster, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

C. whereas tax morale is generally higher in countries that tax more heavily, which is evidence for the willingness of citizens to pay tax in return for effective public services<sup>9</sup> ;

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

*Amendment*

C. whereas tax morale is generally higher in countries that tax more heavily, which is evidence for the willingness of citizens to pay tax in return for effective public services *and a social safety net*<sup>9</sup> ;

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

Or. en

**Amendment 44**  
**Engin Eroglu**

**Motion for a resolution**  
**Recital C**

*Motion for a resolution*

C. whereas tax morale is generally higher in countries that tax more heavily, ***which is evidence for the willingness of citizens to pay tax in return for effective public services***<sup>9</sup>;

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

*Amendment*

C. whereas tax morale is generally higher in countries that tax more heavily, ***though that correlation can provide no insight as to causality***<sup>9</sup>;

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<sup>9</sup> <https://www.oecd-ilibrary.org/sites/0533eea9-en/index.html?itemId=/content/component/0533eea9-en>

Or. de

**Amendment 45**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Recital C a (new)**

*Motion for a resolution*

*Amendment*

***C a. whereas recent developments in taxation and tax collection have shifted the tax incidence from wealth to income, from capital income to labour income and consumption, from MNEs to SMEs and from the financial sector to the real economy;***

Or. en

**Amendment 46**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Recital C b (new)**

*Motion for a resolution*

*Amendment*

***C b. whereas women and low income group are very impacted by an unfair and biased tax system, as they typically rely more on labour income, spend a higher proportion of their income on consumption and have less shares in MNEs;***

Or. en

**Amendment 47**

**Damien Carême**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Recital C c (new)**

*Motion for a resolution*

*Amendment*

***C c. whereas higher rates of tax evasion exist among the wealthiest <sup>1a</sup>***

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*1a*

***[https://ec.europa.eu/taxation\\_customs/sites/taxation/files/2019-taxation-papers-76.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/2019-taxation-papers-76.pdf)***

Or. en

**Amendment 48**

**Damien Carême**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Recital C d (new)**

*Motion for a resolution*

*Amendment*

***C d. whereas EU member states rely disproportionately on certain taxes, particularly labour income taxes, social contributions and indirect taxes such as value added tax (VAT);***

**Amendment 49**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Recital C e (new)**

*Motion for a resolution*

*Amendment*

***C e. whereas since 2002 the share of environmental tax revenues in total government taxation revenue has slightly declined, as has its value as a share of GDP;***

Or. en

**Amendment 50**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Recital C f (new)**

*Motion for a resolution*

*Amendment*

***C f. whereas ‘the polluter pays’ principles are not consistently applied, and the external costs of natural resource use and pollution are generally paid by society rather than the user/polluter;***

Or. en

**Amendment 51**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Recital C g (new)**

*Motion for a resolution*

*Amendment*

***C g. whereas tax exemptions for the aviation and maritime sectors distort competition between transport sectors, and may promote inefficient and polluting modes of transport;***

Or. en

**Amendment 52**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Recital C h (new)**

*Motion for a resolution*

*Amendment*

***C h. whereas in many EU Member States, taxes and levies on electricity are higher than for coal, gas or heating oil, both in absolute value and as a share of total price, hence hampering the achievement of the EU environment and climate policies;***

Or. en

**Amendment 53**  
**Billy Kelleher, Gilles Boyer, Olivier Chastel**

**Motion for a resolution**  
**Recital D**

*Motion for a resolution*

*Amendment*

***D. whereas the 2011 EU flagship initiative for a resource-efficient Europe called for 10 % of total government taxation revenue to come from environmental taxation;***

*deleted*

Or. en

**Amendment 54**

**Markus Ferber**

**Motion for a resolution**

**Recital D**

*Motion for a resolution*

*Amendment*

**D.** *whereas the 2011 EU flagship initiative for a resource-efficient Europe called for 10 % of total government taxation revenue to come from environmental taxation;*

*deleted*

Or. en

**Amendment 55**

**Isabel Benjumea Benjumea, Andreas Schwab, Christophe Hansen, Lúdia Pereira**

**Motion for a resolution**

**Recital D**

*Motion for a resolution*

*Amendment*

**D.** *whereas the 2011 EU flagship initiative for a resource-efficient Europe called for 10 % of total government taxation revenue to come from environmental taxation;*

**D.** *whereas environmental taxation; environmental tax revenue in the EU amounted to €330.6 billion, corresponding to 2.4% of GDP in 2019 according to Eurostat; whereas according to the Commission beginning of the last decade some Member States have achieved, through various steps of environmental tax reforms, a share of environmental tax revenues in total taxes of more than 10%;*

Or. en

**Amendment 56**

**Engin Eroglu**

**Motion for a resolution**

**Recital D**

*Motion for a resolution*

*Amendment*

**D.** *whereas the 2011 EU flagship*

**D.** *whereas the 2011 EU flagship*



initiative for a resource-efficient Europe called for **10 % of total** government **taxation revenue to come from environmental taxation**;

initiative for a resource-efficient Europe called for **a contribution to** government **budgets from emissions pricing and, in return, for the tax burden to be lowered**;

Or. de

**Amendment 57**

**Manon Aubry**

on behalf of the The Left Group

**Motion for a resolution**

**Recital D a (new)**

*Motion for a resolution*

*Amendment*

***D a. whereas environmental taxation could sometimes be unfair by disproportionately hitting lower income households ; as a consequence, social justice has to be taken into account when designing a post-COVID environmental taxation;***

Or. en

**Amendment 58**

**Manon Aubry**

on behalf of the The Left Group

**Motion for a resolution**

**Recital D b (new)**

*Motion for a resolution*

*Amendment*

***D b. whereas a few multinational enterprises made record-breaking profits during the crisis;***

Or. en

**Amendment 59**

**Manon Aubry**

on behalf of the The Left Group

**Motion for a resolution**  
**Recital D c (new)**

*Motion for a resolution*

*Amendment*

***D c. whereas in our history, some countries have deeply modified their tax system to face crisis, such as France that introduced an excess profit tax during the World War 1, which sometimes led to a long-term modification of their tax system;***

Or. en

**Amendment 60**  
**Manon Aubry**  
on behalf of the The Left Group

**Motion for a resolution**  
**Recital D d (new)**

*Motion for a resolution*

*Amendment*

***D d. whereas the International Monetary Fund and the United Nations called for the implementation of an excess profit tax;***

Or. en

**Amendment 61**  
**Manon Aubry**  
on behalf of the The Left Group

**Motion for a resolution**  
**Recital D e (new)**

*Motion for a resolution*

*Amendment*

***D e. whereas the Commission stated in a communication published on 27th May 2021 that : "Companies that draw huge benefits from the EU single market and will survive the crisis, also thanks to direct***

*and indirect EU and national support, could contribute to rebuilding it in the recovery phase. This could include an own resource based on operations of enterprises which, depending on its design, could yield around EUR 10 billion annually"<sup>1a</sup>;*

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<sup>1a</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:52020DC0442&from=CS>

Or. en

**Amendment 62**  
**Victor Negrescu**

**Motion for a resolution**  
**Recital E**

*Motion for a resolution*

E. whereas small and medium-sized enterprises (SMEs) are particularly affected by the complexities of the tax system and tax compliance, disproportionately so compared to multinational enterprises (MNEs);

*Amendment*

E. whereas small and medium-sized enterprises (SMEs) are particularly affected by the complexities of the tax system and tax compliance, disproportionately so compared to multinational enterprises (MNEs); ***reiterates the importance of a smart financial system giving value to local small and medium sized enterprises (SMEs);***

Or. en

**Amendment 63**  
**Emmanouil Fragkos, Eugen Jurzyca**

**Motion for a resolution**  
**Recital E**

*Motion for a resolution*

E. whereas small and medium-sized enterprises (SMEs) are particularly

*Amendment*

E. whereas small and medium-sized enterprises (SMEs) are particularly

affected by the complexities of the tax system **and** tax compliance, disproportionately so compared to multinational enterprises (MNEs);

affected by the complexities of the tax system, tax compliance **and unsuccessfully implemented lockdowns**, disproportionately so compared to multinational enterprises (MNEs);

Or. en

**Amendment 64**  
**Johan Van Overtveldt**

**Motion for a resolution**  
**Recital E**

*Motion for a resolution*

E. whereas small and medium-sized enterprises (SMEs) are particularly affected by the complexities of the tax system and tax compliance, disproportionately so compared to multinational enterprises (MNEs);

*Amendment*

E. whereas small and medium-sized enterprises (SMEs) are particularly affected by **the Covid-19 crisis as well as** the complexities of the tax system and tax compliance, disproportionately so compared to multinational enterprises (MNEs);

Or. en

**Amendment 65**  
**Georgios Kyrtos**

**Motion for a resolution**  
**Recital E**

*Motion for a resolution*

E. whereas small and medium-sized enterprises (SMEs) are particularly affected by the complexities of the tax system and tax compliance, **disproportionately so** compared to multinational enterprises (MNEs);

*Amendment*

E. whereas small and medium-sized enterprises (SMEs) are particularly affected by the complexities of the tax system and tax compliance, **taking into account their limited resources** compared to **those of** multinational enterprises (MNEs);

Or. en

## Amendment 66

Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Christophe Hansen, Lídia Pereira

### Motion for a resolution

#### Recital E

##### *Motion for a resolution*

E. whereas small and medium-sized enterprises (SMEs) are particularly affected by the complexities of the tax system and tax compliance, ***disproportionately so compared to multinational enterprises (MNEs)***;

##### *Amendment*

E. whereas small and medium-sized enterprises (SMEs) ***and middle classes*** are particularly affected by the complexities of the tax system and tax compliance, ***the objective of fiscal reforms must be to reduce the tax burden on them***;

Or. en

## Amendment 67

Gunnar Beck, H el ene Laporte

### Motion for a resolution

#### Recital E

##### *Motion for a resolution*

E. whereas small and medium-sized enterprises (SMEs) ***are particularly affected by the complexities of the tax system and tax compliance***, disproportionately so compared to multinational enterprises (MNEs);

##### *Amendment*

E. whereas ***opaque and complex tax systems are harder to navigate for*** small and medium-sized enterprises (SMEs), disproportionately so compared to multinational enterprises (MNEs);

Or. en

## Amendment 68

Pedro Marques, Aurore Lalucq, Joachim Schuster, Jon as Fern andez, Pedro Silva Pereira, Margarida Marques, Paul Tang

### Motion for a resolution

#### Recital E a (new)

##### *Motion for a resolution*

##### *Amendment*

***E a. whereas the Interinstitutional Agreement on budgetary cooperation of***

*16 December 2020 (IIA)<sup>9a</sup> refers that new own resources “should be aligned with Union policy objectives and should support Union priorities such as the European Green Deal and a Europe fit for the Digital Age, and should contribute to fair taxation and the strengthening of the fight against tax fraud and tax evasion”;*

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*<sup>9a</sup> European Parliament, 2020, Interinstitutional Agreement on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources, [https://www.europarl.europa.eu/doceo/document/TA-9-2020-0358\\_EN.html](https://www.europarl.europa.eu/doceo/document/TA-9-2020-0358_EN.html)*

Or. en

#### **Amendment 69**

**Lídia Pereira, Isabel Benjumea Benjumea**

#### **Motion for a resolution**

#### **Recital E a (new)**

*Motion for a resolution*

*Amendment*

*E a. whereas tax matters are at the core of national sovereignty and this dimension of European integration must respect the limits imposed by the treaties; but having in regard, at the same time, the need to find a space for stronger cooperation between Member-States, in order to boost the role of tax policies for the economic recovery;*

Or. en

#### **Amendment 70**

**Paul Tang, Pedro Marques, Aurore Lalucq**

**Motion for a resolution**  
**Recital E a (new)**

*Motion for a resolution*

*Amendment*

***E a. whereas research by the Institute for European Environmental Policy shows that households have over-internalized their cost of pollution, paying 127% of the damage they do, while industry has internalised a mere 26% and agriculture a mere 6% of the cost they impose on society;<sup>1a</sup>***

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*1a*

***<https://ieep.eu/uploads/articles/attachments/05c5ff2d-cb97-424f-95f8-5efb10d3da2b/Green%20taxation%20to%20build%20fairer,%20more%20resilient%20economies.pdf?v=63779736268>***

Or. en

**Amendment 71**  
**Johan Van Overtveldt**

**Motion for a resolution**  
**Recital E a (new)**

*Motion for a resolution*

*Amendment*

***E a. whereas new technologies, such as Artificial Intelligence or blockchain could contribute in making tax collection more efficient, tax administrations more lean and mean and thus providing citizens with a better, more modern public service;***

Or. en

**Amendment 72**  
**Gunnar Beck**

**Motion for a resolution**  
**Recital E a (new)**

*Motion for a resolution*

*Amendment*

***E a. whereas pollution should be defined as the emission of negative externalities of any economic activity into the environment, which may be characterized as a sphere where property rights are not established or too costly to enforce;***

Or. en

**Amendment 73**  
**Markus Ferber**

**Motion for a resolution**  
**Recital E a (new)**

*Motion for a resolution*

*Amendment*

***E a. whereas Member State governments are responsible for raising taxes and setting tax rates, while the European Union is responsible for coordinating certain tax rules and rates, where this is pertinent to the Single Market;***

Or. en

**Amendment 74**  
**Billy Kelleher, Gilles Boyer, Olivier Chastel**

**Motion for a resolution**  
**Recital E a (new)**

*Motion for a resolution*

*Amendment*

***E a. whereas, taxation policies can be an effective tool for encouraging behavioural changes and incentivising investment;***

Or. en



**Amendment 75**  
**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**  
**Recital E b (new)**

*Motion for a resolution*

*Amendment*

***E b. whereas tax policies can have a significant impact on the European response to the social crisis that emerges from the economic situation Europe is facing; and, to that end, national tax reforms, in the context of the pandemic, must be balanced and better coordinated between Member States, having in regard taxpayers rights, the European companies competitiveness and the need to tackle tax fraud and evasion;***

Or. en

**Amendment 76**  
**Gunnar Beck**

**Motion for a resolution**  
**Recital E b (new)**

*Motion for a resolution*

*Amendment*

***E b. whereas the aim of environmental taxes should not be to maximize tax revenue, but to incentivize economic agents to internalise the costs of their negative externalities, and therefore minimize pollution; whereas this implies that in a climate-neutral economy, the revenue from such taxes is zero;***

Or. en

**Amendment 77**  
**Pedro Marques, Joachim Schuster, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Recital E b (new)**

*Motion for a resolution*

*Amendment*

***E b. whereas the European institutions reached a broad agreement regarding the need to establish new own resources;***

Or. en

**Amendment 78**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Recital E c (new)**

*Motion for a resolution*

*Amendment*

***E c. whereas the main objectives of green transition are a structural priority for the European economic recovery and tax policies can help Member States to achieve the climate and environmental goals; and that national tax reforms must have this dimension in regard, but avoid any increment on European taxpayers tax burden;***

Or. en

**Amendment 79**

**Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Recital E c (new)**

*Motion for a resolution*

*Amendment*

***E c. whereas an Economic and Monetary Union requires a more appropriate framework to ensure cooperation and coordination in the field of taxation, particularly to achieve optimal results in preventing base erosion,***

## **Amendment 80**

**Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Christophe Hansen, Lídia Pereira**

### **Motion for a resolution**

#### **Paragraph 1**

##### *Motion for a resolution*

1. Considers that COVID-19 has given the EU a unique chance *for* a proper and holistic analysis of tax systems, how individual taxes interact and how they can be better coordinated to *produce more flexible, resilient, green and* fairer tax systems; *recommends that* Member States take this opportunity to *build a new social-fiscal contract with citizens*; underlines that this will help not only with raising revenues, but also *with building* trust and accountability between citizens and the state; stresses the need for coordination at EU level *to avoid distortions and subsequent revenue losses*;

##### *Amendment*

1. Considers that *the structural changes that our economies are experiencing as a result of digitization, climate goals and the crisis derived from the global pandemic* COVID-19 has given the EU *and its member states* a unique chance *to strengthen free and single market and make ourselves more competitive in strategic sectors; in order to achieve that it is necessary* a proper and holistic analysis of tax systems, how individual taxes interact and how they can be better coordinated to *become more attractive to private investment and job creation, more competitive ,sustainable* fairer tax systems ; *calls on the* Member States take *into account* this opportunity to *simplify their tax systems, to strengthen the single market, to reduce the existing tax burdens on SMEs and the middle classes* ; underlines that this will help not only with raising revenues, but also *to stimulate economic growth and job creation, as well as to build* trust and accountability between citizens and the state;stresses the need for coordination at EU level *while respecting the competences of the Member Sates and free tax competition*;

## **Amendment 81**

**Motion for a resolution**

**Paragraph 1**

*Motion for a resolution*

1. Considers that COVID-19 has given the EU a unique chance for a proper and holistic analysis of tax systems, how individual taxes interact and how they can be better coordinated to produce more flexible, resilient, green and fairer tax systems; ***recommends that Member States take this opportunity to build a new social-fiscal contract with citizens; underlines that this will help not only with raising revenues, but also with building trust and accountability between citizens and the state; stresses the need for coordination at EU level to avoid distortions and subsequent revenue losses;***

*Amendment*

1. Considers that COVID-19 has given the EU a unique chance for a proper and holistic analysis of tax systems, how individual taxes interact and how they can be better coordinated to produce more flexible, resilient, green and fairer tax systems;

Or. en

**Amendment 82**

**Markus Ferber**

**Motion for a resolution**

**Paragraph 1**

*Motion for a resolution*

1. Considers that COVID-19 has ***given the EU a unique chance*** for a ***proper and*** holistic analysis of tax systems, how individual taxes interact and how they can be better coordinated to produce more flexible, resilient, ***green*** and fairer tax systems; ***recommends that Member States take this opportunity to build a new social-fiscal contract with citizens; underlines that this will help not only with raising revenues, but also with building trust and accountability between citizens and the state; stresses the need for coordination at EU level to avoid***

*Amendment*

1. Considers that COVID-19 has ***highlighted certain inefficiencies regarding the design of tax systems and provides an opportunity*** for a holistic analysis of tax systems, how individual taxes interact and how they can be better coordinated to produce more flexible, resilient, and fairer tax systems; underlines that ***tax reform does not necessarily imply higher overall levels of taxation;***

*distortions and subsequent revenue losses;*

Or. en

**Amendment 83**  
**Johan Van Overtveldt**

**Motion for a resolution**  
**Paragraph 1**

*Motion for a resolution*

1. Considers that COVID-19 has given the EU a unique chance for a proper and holistic analysis of tax systems, how individual taxes interact and how they can be better coordinated to produce more flexible, resilient, green and fairer tax systems; recommends that Member States take this opportunity to build a new social-fiscal contract with citizens; underlines that this will help not only with raising revenues, but also with building trust and accountability between citizens and the state; stresses the need for coordination at EU level to avoid distortions and subsequent revenue losses;

*Amendment*

1. Considers that ***new technologies and*** COVID-19 has given the EU a unique chance for a proper and holistic analysis of tax systems, how individual taxes interact and how they can be better coordinated to produce more flexible, resilient, green, ***growth-enhancing*** and fairer tax systems; recommends that Member States take this opportunity to build a new social-fiscal contract with citizens; underlines that this will help not only with raising revenues, but also with building trust and accountability between citizens and the state; stresses the need for coordination at EU level to avoid distortions and subsequent revenue losses, ***whilst respecting the competence of the member-states;***

Or. en

**Amendment 84**  
**Engin Eroglu**

**Motion for a resolution**  
**Paragraph 1**

*Motion for a resolution*

1. Considers that COVID-19 has given the EU a unique chance for a proper and holistic analysis of tax systems, how individual taxes interact and how they can

*Amendment*

1. Considers that COVID-19 has given the EU a unique chance for a proper and holistic analysis of tax systems, how individual taxes interact and how they can

be better coordinated to produce more flexible, resilient, green and fairer tax systems; **recommends that Member States take this opportunity to build a new social-fiscal contract with citizens;** **underlines** that this will **help not only** with raising revenues, but **also with building** trust and accountability between citizens and the state; stresses the need for coordination at EU level to avoid distortions and subsequent revenue losses;

be better coordinated to produce more flexible, resilient, green and fairer tax systems; **underlines the fact** that this will **not help** with raising revenues, but, **rather, will help build** trust and accountability between citizens and the state; **points out that highly complex arrangements and the existence of a host of petty taxes reduce acceptance of taxation among the general public, and** stresses the need for coordination at EU level to avoid distortions and subsequent revenue losses;

Or. de

## **Amendment 85** **Gunnar Beck**

### **Motion for a resolution** **Paragraph 1**

#### *Motion for a resolution*

1. Considers that COVID-19 **has given the EU a unique chance for a proper and holistic analysis of** tax systems, how individual taxes interact and how they can be better coordinated to produce more flexible, resilient, **green** and fairer tax systems; **recommends that Member States take this opportunity to build a new social-fiscal contract with citizens;** **underlines** that **this will help not only with raising revenues, but also with building** trust and accountability between citizens and the state; **stresses the need for coordination at EU level to avoid distortions and subsequent revenue losses;**

#### *Amendment*

1. Considers that **the economic fall-out of the national and regional lockdown measures following the outbreak of COVID-19 could be a pretext for analysing** tax systems, how individual taxes interact and how they can be better coordinated to produce more flexible, resilient and fairer tax systems; **underlines that raising revenues should not be the aim of this endeavour, but rather a possible effect of less opaque tax systems, as indicated by the Laffer curve;** **underlines** that **repair** trust and accountability between citizens and the state **should be at the core of this endeavour;**

Or. en

## **Amendment 86** **Manon Aubry** on behalf of the The Left Group

**Motion for a resolution**  
**Paragraph 1 a (new)**

*Motion for a resolution*

*Amendment*

**1 a.** *Underlines that unfair and regressive taxes such as VAT are on the rise in the Union and represent 7,1% of GDP whereas fairer taxes such as corporate taxes are decreasing and only represent 2,8% of GDP; stresses that the trend does not go in the right direction as the gap between those figures was one point less in 2006;*

Or. en

**Amendment 87**  
**Engin Eroglu**

**Motion for a resolution**  
**Paragraph 1 a (new)**

*Motion for a resolution*

*Amendment*

**1a.** *Notes with concern that, even before the Covid crisis, government spending ratios in the EU were very high by international standards, and points out that this is an indication that Member States do not have a revenue problem, but, rather, a spending problem<sup>1a</sup>;*

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<sup>1a</sup> <https://data.oecd.org/gga/general-government-spending.htm>

Or. de

**Amendment 88**  
**Engin Eroglu**

**Motion for a resolution**  
**Paragraph 1 b (new)**

*Motion for a resolution*

*Amendment*

**1b. Points out that taxes and taxation are primarily a Member State competence, but that the EU can play an important coordinating role;**

Or. de

**Amendment 89**  
**Engin Eroglu**

**Motion for a resolution**  
**Paragraph 1 c (new)**

*Motion for a resolution*

*Amendment*

**1c. Points out that, inside and outside the EU, there is competition to attract businesses, that taxes are one of a number of key aspects of that competition, and that a high tax burden disincentivises firms and highly skilled workers;**

Or. de

**Amendment 90**  
**Gunnar Beck**

**Motion for a resolution**  
**Subheading 1**

*Motion for a resolution*

*Amendment*

Challenges facing our tax system from ***an economic, social and environmental*** perspective

Challenges facing our tax system from ***a socio-economic*** perspective

Or. en

**Amendment 91**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 2**



2. Highlights that current tax systems, and the fiscal capacities of Member States, are already facing and will increasingly face severe shocks, ***such as the need for large public investments to sustain the economic recovery and the green transition, the ageing of our societies and the consequent reduction in the working-age population, the digital transformation of our labour markets, increased tax competition and the existing tax gap***<sup>10</sup> ;

2. ***Observes that as the transformation of production-consumption systems proceeds, in the context of rapid innovation, population ageing, changing work relations and shifting resource use patterns, the fiscal and social security systems will have to be reformed to remain viable and support transitions; highlights with concern that current tax systems, and the fiscal capacities of Member States, are already facing and will increasingly face severe shocks:***

***a. Large public investments needed to sustain the economic recovery, reach the sustainable development goals, reduce inequality and end poverty,***

***b. Significant need for funding of mitigation and adaptation policies as a response to the climate crisis,***

***c. Climate crisis and environmental degradation can affect tax revenue generated through income taxation due to their impact on health, biodiversity, infrastructure, and economic activity,***

***d. Ageing of our societies and the relative shrinking of the working-age population could generate substantial pressure on revenue from labour taxation and social contributions, while ageing is likely to create additional public spending needs (e.g. care for the elderly),***

***e. Reduction in the working age population from 65% to 57% of the total EU population in the period 2018–2050 may reduce labour tax revenues, including social security contributions, as well as returns from value added tax,***

***f. Digital transformation of labour markets can possibly reduce the labour income share and increasing wage polarisation. A relative fall in labour income could lead to a decline in labour tax revenues,***

*g. Continuing and accelerating tax competition in the fields of corporate and personal income taxes,*

*h. Existing tax gaps resulting from tax fraud, tax evasion, aggressive tax planning and money laundering and their impact on the tax morale of taxpayers<sup>1b</sup> ;*

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<sup>1b</sup> *European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)*

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<sup>10</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

## **Amendment 92** **Gunnar Beck**

### **Motion for a resolution** **Paragraph 2**

#### *Motion for a resolution*

2. Highlights that ***current tax systems, and the fiscal capacities of Member States, are already facing and will increasingly face severe shocks, such as the need for large public investments to sustain the economic recovery and the green transition, the ageing of our societies and the consequent reduction in the working-age population, the digital transformation of our labour markets, increased tax competition and the existing tax gap***<sup>10</sup> ;

#### *Amendment*

2. Highlights that the need for large public investments, ***such as sustaining the economic recovery following the national and regional lockdown measures, the green transition, the ageing of our societies and the social cost of mass-immigration, highlight the limits of our tax systems;***

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<sup>10</sup> European Commission, ‘Tax policies in

the European Union' survey, 2020,  
[https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

### Amendment 93

**Isabel Benjumea Benjumea, Andreas Schwab, Christophe Hansen, Lídia Pereira**

#### Motion for a resolution

##### Paragraph 2

###### *Motion for a resolution*

2. Highlights that current tax systems, and the fiscal capacities of Member States, are already facing and will increasingly face severe shocks, ***such as the need for large public investments to sustain*** the economic recovery and the green transition, the ageing of our societies and the consequent reduction in the working-age population, the digital transformation of our labour markets, ***increased tax competition and the existing tax gap***<sup>10</sup> ;

###### *Amendment*

2. Highlights that current tax systems, and the fiscal capacities of Member States, are already facing and will increasingly face severe shocks, ***for this reason, Europe has to opt for its strategic autonomy, it has to compete to be a world leader in strategic sectors and it has to transform and modernize its industry to achieve the balance of public accounts,*** the economic recovery, ***job creation*** and the green transition, the ageing of our societies and the consequent reduction in the working-age population, the digital transformation of our labour markets;

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<sup>10</sup> *European Commission, 'Tax policies in the European Union' survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)*

Or. en

### Amendment 94

**Engin Eroglu**

#### Motion for a resolution

##### Paragraph 2

*Motion for a resolution*

2. Highlights that current tax systems, and the fiscal capacities of Member States, are already facing and will increasingly face severe shocks, such as the need for large public investments to sustain the economic recovery and the green transition, the ageing of our societies and the consequent reduction in the working-age population, the digital transformation of our labour markets, increased tax competition and the existing tax gap<sup>10</sup>

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<sup>10</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

*Amendment*

2. Highlights that current tax systems, and the fiscal capacities of Member States, are already facing and will increasingly face severe shocks, such as the need for large public investments to sustain the economic recovery and the green transition, the ageing of our societies and the consequent reduction in the working-age population, the digital transformation of our labour markets, increased tax competition and the existing tax gap; ***is concerned at what were high levels of tax liabilities in some Member States even before the Covid crisis;***<sup>10</sup>

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<sup>10</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. de

**Amendment 95**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 2**

*Motion for a resolution*

2. Highlights that current tax systems, and the fiscal capacities of Member States, are already facing ***and will increasingly face severe shocks***, such as the need for large public investments to sustain the economic recovery and the green transition, the ageing of our societies and the consequent reduction in the working-age population, the ***digital*** transformation of our labour markets, increased tax competition and the existing tax gap<sup>10</sup> ;

*approach to fiscal policy;*

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<sup>10</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

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<sup>10</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

**Amendment 96**  
**Johan Van Overtveldt**

**Motion for a resolution**  
**Paragraph 2**

*Motion for a resolution*

2. Highlights that current tax systems, and the fiscal capacities of Member States, are already facing and will increasingly face severe shocks, such as the need for large public investments to sustain the economic recovery and the green transition, the ageing of our societies and the consequent reduction in the working-age population, the digital transformation of our labour markets, increased tax competition and the existing tax gap<sup>10</sup> ;

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<sup>10</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

*Amendment*

2. Highlights that current tax systems, and the fiscal capacities of Member States, are already facing and will increasingly face severe shocks, such as the need for large public investments **and leverage private capital** to sustain the economic recovery and the green **and digital** transition, the ageing of our societies and the consequent reduction in the working-age population, the digital transformation of our labour markets, increased tax competition and the existing tax gap<sup>10</sup> ;

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<sup>10</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

**Amendment 97**  
**Emmanouil Fragkos, Eugen Jurzyca**

**Motion for a resolution**  
**Paragraph 2**

*Motion for a resolution*

2. Highlights that current tax systems, and the fiscal capacities of Member States, are already facing and will increasingly face severe shocks, such as the need for large public investments to sustain the economic recovery and the green transition, the ***ageing of our societies*** and the consequent reduction in the working-age population, the digital transformation of our labour markets, increased tax competition and the existing tax gap<sup>10</sup> ;

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<sup>10</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

*Amendment*

2. Highlights that current tax systems, and the fiscal capacities of Member States, are already facing and will increasingly face severe shocks, such as the need for large public investments to sustain the economic recovery and the green transition, the ***lack of policies encountering low birth-rates*** and the consequent reduction in the working-age population, the digital transformation of our labour markets, increased tax competition and the existing tax gap<sup>10</sup> ;

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<sup>10</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

**Amendment 98**  
**Emmanouil Fragkos, Eugen Jurzyca**

**Motion for a resolution**  
**Paragraph 2**

*Motion for a resolution*

2. Highlights that current tax systems, and the fiscal capacities of Member States, are already facing and will increasingly face severe shocks, such as the need for large public investments to sustain the economic recovery ***and the green transition***, the ageing of our societies and the consequent reduction in the working-age population, the digital transformation of our labour markets, increased tax competition and the existing tax gap<sup>10</sup> ;

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<sup>10</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

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<sup>10</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

### **Amendment 99**

**Damien Carême**

on behalf of the Verts/ALE Group

### **Motion for a resolution**

#### **Paragraph 2 a (new)**

*Motion for a resolution*

*Amendment*

**2 a. Stresses that public finances will need to play a major role in enabling sustainability transitions through investments in innovation, infrastructure, human capital and ecosystems, yet these needs will compete with expanding demand for spending on areas such as pensions and health;**

Or. en

### **Amendment 100**

**Damien Carême**

on behalf of the Verts/ALE Group

### **Motion for a resolution**

#### **Paragraph 2 b (new)**

*Motion for a resolution*

*Amendment*

**2 b. Highlights that there is significant income and wealth inequality in the EU; notes that automatic stabilisers have played a key role in preventing a significant increase of such inequality during the COVID19 crisis, still however poorer households are the most severely**

*hit;*

Or. en

### **Amendment 101**

**Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Lídia Pereira**

#### **Motion for a resolution**

##### **Paragraph 3**

*Motion for a resolution*

3. ***Underlines that taxation and tax collection have shifted the tax incidence from wealth to income, from capital to labour income and consumption, from MNEs to SMEs, and from the financial sector to the real economy;*** observes with concern this shift in the tax burden from more mobile to less mobile taxpayers, resulting in a lower average tax burden for the very income-rich<sup>11</sup> ;

*Amendment*

3. ***Takes note of the Commission's observation that the tax burden in the EU has consistently increased since 2010 and that in 2018, tax revenues, measured as percentage of GDP, increased slightly in the European Union (EU-27) up to 40.2 %; takes note that in 2018, revenues remained almost equally distributed among indirect taxes, direct taxes and social contributions and that the distribution of revenues by tax base (consumption, labour and capital) remained stable compared with previous years (around 52 % from labour, 28 % from consumption and 20 % from capital),*** observes with concern this shift in the tax burden from more mobile to less mobile taxpayers, resulting in a lower average tax burden for the very income-rich<sup>11</sup>;

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<sup>11</sup> European Commission, 'Tax policies in the European Union' survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

### **Amendment 102**

**Damien Carême**

on behalf of the Verts/ALE Group



**Motion for a resolution**  
**Paragraph 3**

*Motion for a resolution*

3. Underlines that taxation and tax collection have shifted the tax incidence from wealth to income, from capital to labour income and consumption, from MNEs to SMEs, and from the financial sector to the real economy; observes with concern this shift in the tax burden from more mobile to less mobile taxpayers, resulting in a lower average tax burden for the very income-rich<sup>11</sup> ;

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<sup>11</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

*Amendment*

3. Underlines that taxation and tax collection have shifted the tax incidence from wealth to income, from capital to labour income and consumption, from MNEs to SMEs, and from the financial sector to the real economy; observes with concern this shift in the tax burden from more mobile to less mobile taxpayers, resulting in a lower average tax burden for the very income-rich<sup>11</sup>; ***concludes that in absence of European coordination, globalisation limits the capacities of countries to design their tax policies, including redistribution;***

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<sup>11</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

**Amendment 103**  
**Paul Tang, Aurore Lalucq, Pedro Marques**

**Motion for a resolution**  
**Paragraph 3**

*Motion for a resolution*

3. Underlines that taxation and tax collection have shifted the tax incidence from wealth to income, from capital to labour income and consumption, from MNEs to SMEs, and from the financial sector to the real economy; observes with concern this shift in the tax burden from more mobile to less mobile taxpayers, resulting in a lower average tax burden for

*Amendment*

3. Underlines that taxation and tax collection have shifted the tax incidence from wealth to income, from capital to labour income and consumption, from MNEs to SMEs, and from the financial sector to the real economy; observes with concern this shift in the tax burden from more mobile to less mobile taxpayers, resulting in a lower average tax burden for

the very income-rich<sup>11</sup> ;

the very income-rich<sup>11</sup> ; ***notes that this further intensifies the race to the bottom in corporate as well as wealth taxation between member states;***

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<sup>11</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

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<sup>11</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

#### **Amendment 104**

**Pedro Marques, Niels Fuglsang, Joachim Schuster, Pedro Silva Pereira, Margarida Marques, Paul Tang**

#### **Motion for a resolution Paragraph 3**

##### *Motion for a resolution*

3. Underlines that taxation and tax collection have shifted the tax incidence from wealth to income, from capital to labour income and consumption, from MNEs to SMEs, and from the financial sector to the real economy; observes with concern this shift in the tax burden from more mobile to less mobile taxpayers, resulting in a lower average tax burden for the very income-rich<sup>11</sup> ;

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<sup>11</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

##### *Amendment*

3. Underlines that taxation and tax collection have shifted the tax incidence from wealth to income, from capital to labour income and consumption, from MNEs to SMEs, and from the financial sector to the real economy, ***thus becoming more regressive***; observes with concern this shift in the tax burden from more mobile to less mobile taxpayers, resulting in a lower average tax burden for the very income-rich<sup>11</sup> ;

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<sup>11</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

**Amendment 105**  
**Gunnar Beck, H  l  ne Laporte**

**Motion for a resolution**  
**Paragraph 3**

*Motion for a resolution*

3. Underlines that **taxation and tax collection have** shifted the tax incidence from wealth to income, from capital to labour income and consumption, from MNEs to SMEs, and from the financial sector to the real economy; observes with concern this shift in the tax burden from more mobile to less mobile taxpayers, resulting in a lower average tax burden for the very income-rich<sup>11</sup> ;

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<sup>11</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

*Amendment*

3. Underlines that **the tax burden has** shifted the tax incidence from wealth to income, from capital to labour income and consumption, from MNEs to SMEs, and from the financial sector to the real economy; observes with concern this shift in the tax burden from more mobile to less mobile taxpayers, resulting in a lower average tax burden for the very income-rich<sup>11</sup> ;

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<sup>11</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

**Amendment 106**  
**Damien Car  me**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 3 a (new)**

*Motion for a resolution*

*Amendment*

**3 a. Observes with concern that between 2005 and 2018 taxes on capital as a percentage of total taxes have decreased in the EU, while taxes on labour have increased and VAT reaching the highest value in more than a decade; notes with great concern the continuing race to the bottom in corporate income tax rates in the EU;**

### Amendment 107

**Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

#### Motion for a resolution

##### Paragraph 3 a (new)

*Motion for a resolution*

*Amendment*

**3 a. Regrets that capital income often enjoys lower levels of taxation when compared to labour income; notes that this contributes to increasing inequality;**

Or. en

### Amendment 108

**Damien Carême**

on behalf of the Verts/ALE Group

#### Motion for a resolution

##### Paragraph 4

*Motion for a resolution*

*Amendment*

4. Points out that technological progress and economic integration are making the taxpayers and tax bases of all types of tax increasingly mobile<sup>12</sup>; notes that this could reinforce the tendency to rely on immobile tax bases;

4. Points out that technological progress and economic integration are making the taxpayers and tax bases of all types of tax increasingly mobile<sup>12</sup>; notes that this could reinforce the tendency to rely on immobile tax bases; **notes further that this could reinforce the tendency to rely on immobile tax bases to finance public budgets and lead to a possibly significant reallocation of mobile tax bases across jurisdictions; emphasises that such tendency lowers the tax morale and leads to severe unequal outcomes for ordinary citizens, in particular women, self-employed and SMEs;**

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<sup>12</sup> European Commission, 'Tax policies in the European Union' survey, 2020, [https://ec.europa.eu/taxation\\_customs/busi](https://ec.europa.eu/taxation_customs/busi)

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<sup>12</sup> European Commission, 'Tax policies in the European Union' survey, 2020, [https://ec.europa.eu/taxation\\_customs/busi](https://ec.europa.eu/taxation_customs/busi)

### **Amendment 109**

**Pedro Marques, Niels Fuglsang, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

#### **Motion for a resolution**

##### **Paragraph 4**

###### *Motion for a resolution*

4. Points out that technological progress and economic integration are making the taxpayers and tax bases of all types of tax increasingly mobile<sup>12</sup> ; notes that this could reinforce the tendency to rely on immobile tax bases;

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<sup>12</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

###### *Amendment*

4. Points out that technological progress and economic integration are making the taxpayers and tax bases of all types of tax increasingly mobile<sup>12</sup> ; notes that this could reinforce the tendency to rely on immobile tax bases; ***highlights that under these circumstances, particularly when considering the freedom of capital and freedom of movement within the European Union, it is paramount to establish harmonised rules that provide more tax certainty and contribute to a level playing field;***

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<sup>12</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

### **Amendment 110**

**Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Christophe Hansen, Lídia Pereira**

#### **Motion for a resolution**

##### **Paragraph 4**

*Motion for a resolution*

4. Points out that technological progress and economic integration are making the taxpayers and tax bases of all types of tax increasingly mobile<sup>12</sup> ; **notes that this could reinforce** the tendency to rely on immobile tax bases;

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<sup>12</sup> European Commission, 'Tax policies in the European Union' survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

*Amendment*

4. Points out that technological progress and economic integration are making the taxpayers and tax bases of all types of tax increasingly mobile; **calls on Member States to increase their efforts in the digitalization of the tax administration and to strengthen international cooperation in order to better deal with** the tendency to rely on immobile tax bases;

Or. en

**Amendment 111**  
**Gunnar Beck**

**Motion for a resolution**  
**Paragraph 4**

*Motion for a resolution*

4. Points out that technological progress and economic integration are making the taxpayers and tax bases of all types of tax increasingly mobile<sup>12</sup> ; notes that this **could reinforce the tendency to rely on immobile tax bases**;

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<sup>12</sup> European Commission, 'Tax policies in the European Union' survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

*Amendment*

4. Points out that technological progress and economic integration are making the taxpayers and tax bases of all types of tax increasingly mobile<sup>12</sup> ; notes that this **spurs a revision of the at arm's length principle<sup>1a</sup>**;

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<sup>12</sup> European Commission, 'Tax policies in the European Union' survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

<sup>1a</sup> **OECD BEPS 8-10**

Or. en

**Amendment 112**  
**Georgios Kyrtos**

**Motion for a resolution**  
**Paragraph 4 a (new)**

*Motion for a resolution*

*Amendment*

**4 a. Reiterates that taxing wealth where it is produced, will allow governments to increase citizens' tax morale while offering a level playing field for their SMEs, that struggle to cope with unfair competition from MNEs. Progress on the CCCTB file already voted in the European Parliament is long overdue;**

Or. en

**Amendment 113**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 5**

*Motion for a resolution*

*Amendment*

5. Observes that in spite of the numerous calls for shifting taxation from labour to pollution, revenues from taxes on pollution and resources in particular have remained very low, and yet they offer a potential source for increasing revenue through the application of the 'polluter pays' principle and are difficult to evade owing to the character of the tax base;

5. Observes that in spite of the numerous calls for shifting taxation from labour to pollution, revenues from taxes on pollution and resources in particular have remained very low, and yet they offer a potential source for increasing revenue through the application of the 'polluter pays' principle and are difficult to evade owing to the character of the tax base; ***notes that environmental taxes only raise 6% of total tax revenues<sup>1c</sup>; notes that energy tax revenues constitute the main component of environmental tax receipts for almost all countries (accounting for almost 78 % of EU-27 environmental tax revenues), of which transport fuel taxes represent around 67% of receipts, followed by non-fuel transport taxes (19***

*%) and pollution/resources taxes (3 %) ; regrets that there is continuing government support for highly polluting industries; recalls that according to the OECD, carbon intensive industries have benefitted from around 50% of the coronavirus financial support packages<sup>1d</sup>*

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<sup>1c</sup> [https://ec.europa.eu/eurostat/statistics-explained/index.php/Environmental\\_tax\\_statistics](https://ec.europa.eu/eurostat/statistics-explained/index.php/Environmental_tax_statistics)

<sup>1d</sup>

<https://www.oecd.org/coronavirus/policy-responses/green-budgeting-and-tax-policy-tools-to-support-a-green-recovery-bd02ea23/>

Or. en

## **Amendment 114**

**Paul Tang, Aurore Lalucq**

### **Motion for a resolution**

#### **Paragraph 5**

##### *Motion for a resolution*

5. Observes that in spite of the numerous calls for shifting taxation from labour to pollution, revenues from taxes on pollution and resources in particular have remained very low, and yet they offer a potential source for increasing revenue through the application of the ‘polluter pays’ principle and are difficult to evade owing to the character of the tax base;

##### *Amendment*

5. Observes that in spite of the numerous calls for shifting taxation from labour to pollution, revenues from taxes on pollution and resources in particular have remained very low, and yet they offer a potential source for increasing revenue through the application of the ‘polluter pays’ principle and are difficult to evade owing to the character of the tax base; ***notes that currently in the EU almost 50% percent of taxation come from labour whereas only 6% is related to all uses of natural resources, including fuels, metals, minerals, pollution of water, air and soil, and emissions of CO2 and other greenhouse gases<sup>11a</sup>***

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<sup>11a</sup> ***Ex’Tax Project, ‘Deltaplan Belastingen voor een Circulaire en***



Or. en

**Amendment 115**  
**Gunnar Beck**

**Motion for a resolution**  
**Paragraph 5**

*Motion for a resolution*

5. Observes that in spite of the numerous calls for shifting taxation from labour to pollution, revenues from taxes on pollution and resources in particular have remained very low, and yet they offer a potential source for increasing revenue through the application of the 'polluter pays' principle and are difficult to evade owing to the character of the tax base;

*Amendment*

5. Observes that in spite of the numerous calls for shifting taxation from labour to pollution, revenues from taxes on pollution and resources in particular have remained very low, and yet they offer a potential source for increasing revenue through the application of the 'polluter pays' principle and are difficult to evade owing to the character of the tax base; ***underlines that the goal of taxation on pollution should be to incentivize polluters to internalize negative externalities, and therefore the goal should be a shift in behaviour, rather than a maximization of tax revenue;***

Or. en

**Amendment 116**  
**Georgios Kyrtos**

**Motion for a resolution**  
**Paragraph 5**

*Motion for a resolution*

5. Observes that in spite of the numerous calls for shifting taxation from labour to pollution, revenues from taxes on pollution and resources in particular have

*Amendment*

5. Observes that in spite of the numerous calls for shifting taxation from labour to pollution, revenues from taxes on pollution and resources in particular have

remained very low, and yet they offer a potential source for increasing revenue through the application of the ‘polluter pays’ principle and are difficult to evade owing to the character of the tax base;

remained very low, and yet they offer a potential source for increasing revenue through the application of the ‘polluter pays’ principle and are difficult to evade owing to the character of the tax base;  
***Stresses that the "polluter pays" principle should not be applied in a way that leads to the transfer of the major part of the additional taxes to the consumer;***

Or. en

### **Amendment 117**

**Pedro Marques, Aurore Lalucq, Pedro Silva Pereira, Margarida Marques, Paul Tang**

#### **Motion for a resolution Paragraph 5**

##### *Motion for a resolution*

5. ***Observes*** that in spite of the numerous calls for shifting taxation from labour to pollution, revenues from taxes on pollution and resources in particular have remained very low, ***and yet they offer a potential source for*** increasing revenue through the application of the ‘polluter pays’ principle and are difficult to evade owing to the character of the tax base;

##### *Amendment*

5. ***Regrets*** that in spite of the numerous calls for shifting taxation from labour to pollution, revenues from taxes on pollution and resources in particular have remained very low, ***accounting for a mere 0.2% of the total tax revenue in the EU<sup>12a</sup>; highlights the*** potential ***of*** increasing revenue through the application of the ‘polluter pays’ principle and ***that such taxes*** are difficult to evade owing to the character of the tax base;

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<sup>12a</sup> Eurostat, accessed in 2021, Environmental tax revenues, [https://ec.europa.eu/eurostat/databrowser/view/env\\_ac\\_tax/](https://ec.europa.eu/eurostat/databrowser/view/env_ac_tax/)

Or. en

### **Amendment 118**

**Markus Ferber**

#### **Motion for a resolution Paragraph 5**

*Motion for a resolution*

5. Observes that ***in spite of the numerous calls for shifting taxation from labour to pollution***, revenues from taxes on pollution and resources ***in particular*** have remained very low, ***and yet they*** offer a potential source for increasing revenue through the application of the ‘polluter pays’ principle and are difficult to evade owing to the character of the tax base;

*Amendment*

5. Observes that revenues from taxes on pollution and resources have remained very low; ***notes that they may*** offer a potential source for increasing revenue through the application of the ‘polluter pays’ principle and are difficult to evade owing to the character of the tax base;

Or. en

**Amendment 119**

**Isabel Benjumea Benjumea, Andreas Schwab, Christophe Hansen, Lídia Pereira**

**Motion for a resolution**

**Paragraph 5**

*Motion for a resolution*

5. Observes that ***in spite of*** the numerous calls for shifting taxation from labour to pollution, ***revenues from*** taxes on pollution and ***resources in particular have remained very low***, ***and yet*** they offer a ***potential*** source for ***increasing*** revenue through the application of the ‘polluter pays’ principle ***and are difficult to evade owing to the character of the tax base***;

*Amendment*

5. Observes that ***following*** the numerous calls for shifting taxation from labour to pollution ***led to the fact that environmental tax revenue covering energy taxes, transport taxes as well as pollution and resource taxes increased in absolute terms between 2002 and 2019 according to Eurostat, highlights in this regard that*** they offer an ***existing*** source for revenue through the application of the ‘polluter pays’ principle;

Or. en

**Amendment 120**

**Billy Kelleher, Gilles Boyer, Olivier Chastel**

**Motion for a resolution**

**Paragraph 5**

*Motion for a resolution*

5. Observes that in spite of the numerous calls for shifting taxation from

*Amendment*

5. Observes that in spite of the numerous calls for shifting taxation from

labour to pollution, revenues from taxes on pollution and resources in particular have remained very low, and yet they offer a potential source for increasing revenue through the application of the ‘polluter pays’ principle and are difficult to evade owing to the character of the tax base;

labour to pollution, revenues from taxes on pollution and resources in particular have remained very low *in many Member States*, and yet they offer a potential source for increasing revenue through the application of the ‘polluter pays’ principle and are difficult to evade owing to the character of the tax base;

Or. en

#### **Amendment 121**

**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

#### **Motion for a resolution Paragraph 5 a (new)**

*Motion for a resolution*

*Amendment*

**5 a. Regrets that the current tax system still favours a linear supply chain by failing to provide sufficient incentives to better resource and waste management, recycling, re-usage and refurbishment; underlines that taxation plays a key role in ensuring our transition towards a circular economy and more sustainability; welcomes, in that regard, taxes on non-recycled plastic packaging waste and encourages similar alternatives;**

Or. en

#### **Amendment 122**

**Damien Carême**

on behalf of the Verts/ALE Group

#### **Motion for a resolution Paragraph 5 a (new)**

*Motion for a resolution*

*Amendment*

**5 a. Reminds that the EU minimum energy taxation regimes set in the Energy Taxation Directive 2003/96/EC are**

*outdated and need to be aligned with the Green Deal objectives; notes that the Energy Taxation Directive as it currently stands does not factor in the “polluter pays principle” and is a hidden subsidy to fossil fuels by allowing general exemptions to energy uses in transport and heating;*

Or. en

**Amendment 123**

**Pedro Marques, Niels Fuglsang, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution  
Paragraph 5 b (new)**

*Motion for a resolution*

*Amendment*

*5 b. Observes that the European Union managed to reach its emission reductions target for 2020; notes that reaching the targets under discussion for 2030 and 2050 requires more ambition, including in the field of taxation; stresses the importance of tax policy in reducing greenhouse gas emissions, particularly in the phasing-out of fossil fuels;*

Or. en

**Amendment 124**

**Markus Ferber**

**Motion for a resolution  
Paragraph 5 a (new)**

*Motion for a resolution*

*Amendment*

*5 a. Underlines that the design of any environmental taxes must take into account the effects of other policy instruments such as the Emission Trading System in order to avoid double payments;*

**Amendment 125**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 5 b (new)**

*Motion for a resolution*

*Amendment*

**5 b.** *Notes with particular concern that redistribution through personal income tax system is endangered through the digital transformation of labour markets, the increasing mobility of labour and rising level of non-standard employment; highlights that this would raise equity concerns, in particular in a context of increasing wage polarisation; notes that, according to the IMF, new technologies have been the main factor explaining the decline in labour's share of national income; observes that this has increased inequality, as that income has instead gone to the owners of the capital and it has also affected public budgets by shrinking the income tax base, since the output of automata, robots, and AI based devices are taxed as corporate profits;*

Or. en

**Amendment 126**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 5 c (new)**

*Motion for a resolution*

*Amendment*

**5 c.** *Observes that existing labour, wealth and environmental taxation schemes have not kept up with political, economic and societal developments;*

*notes that environmental taxes are considered to be among the less distortive taxes; points out that the IMF and the OECD identify well-designed inheritance/gift taxes and capital gains taxes as suitable means to fight wealth inequality in a less distortive manner and with an acceptable level of administrative complexity; notes that property taxes are considered to be less detrimental to economic growth given the physical immobility of the tax base, however property taxes remain underutilized in the EU and revenues remain low in the total tax mix;*

Or. en

**Amendment 127**

**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution  
Paragraph 5 c (new)**

*Motion for a resolution*

*Amendment*

*5 c. Clarifies that the introduction of environmental taxes must lead to a more socially just tax system; stresses that any regressive effects of the new taxes requires adequate compensation measures, including at the European level;*

Or. en

**Amendment 128**

**Isabel Benjumea Benjumea, Andreas Schwab, Lídia Pereira**

**Motion for a resolution  
Paragraph 6**

*Motion for a resolution*

*Amendment*

**6. Notes that a significant amount of ~~deleted~~**

*government funding is channeled through tax expenditure in the form of exemptions, deductions, credits, deferrals and reduced tax rates<sup>13</sup> ;*

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*<sup>13</sup> The tax-expenditure-to-GDP ratio is on average 4.5 percentage points in the EU; <https://www.cepweb.org/reforming-tax-expenditures/>;IMF, 'Tax Policy for Inclusive Growth after the Pandemic', 16 December 2020, <https://www.imf.org/en/Publications/SPR/OLLS/covid19-special-notes#fiscal>*

Or. en

**Amendment 129**  
**Billy Kelleher**

**Motion for a resolution**  
**Paragraph 6**

*Motion for a resolution*

*Amendment*

**6.** *Notes that a significant amount of government funding is channeled through tax expenditure in the form of exemptions, deductions, credits, deferrals and reduced tax rates<sup>13</sup> ;*

*deleted*

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*<sup>13</sup> The tax-expenditure-to-GDP ratio is on average 4.5 percentage points in the EU; <https://www.cepweb.org/reforming-tax-expenditures/>;IMF, 'Tax Policy for Inclusive Growth after the Pandemic', 16 December 2020, <https://www.imf.org/en/Publications/SPR/OLLS/covid19-special-notes#fiscal>*

Or. en

**Amendment 130**  
**Nicola Beer, Olivier Chastel, Caroline Nagtegaal, Linea Søgaaard-Lidell, Engin Eroglu**



**Motion for a resolution**  
**Paragraph 6**

*Motion for a resolution*

6. Notes that a significant amount of government funding is channeled through tax expenditure in the form of exemptions, deductions, credits, deferrals and reduced tax rates<sup>13</sup> ;

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<sup>13</sup> The tax-expenditure-to-GDP ratio is on average 4.5 percentage points in the EU; <https://www.cepweb.org/reforming-tax-expenditures/>;IMF, ‘Tax Policy for Inclusive Growth after the Pandemic’, 16 December 2020, <https://www.imf.org/en/Publications/SPROLLs/covid19-special-notes#fiscal>

*Amendment*

6. Notes that a significant amount of government funding is channeled through tax expenditure in the form of exemptions, deductions, credits, deferrals and reduced tax rates<sup>13</sup> ; ***notes further that these overly complex national tax systems and in particular their various exemptions lead to loopholes;***

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<sup>13</sup> The tax-expenditure-to-GDP ratio is on average 4.5 percentage points in the EU; <https://www.cepweb.org/reforming-tax-expenditures/>;IMF, ‘Tax Policy for Inclusive Growth after the Pandemic’, 16 December 2020, <https://www.imf.org/en/Publications/SPROLLs/covid19-special-notes#fiscal>

Or. en

**Amendment 131**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 6**

*Motion for a resolution*

6. Notes that a significant amount of government funding is channeled through tax expenditure in the form of exemptions, deductions, credits, deferrals and reduced tax rates<sup>13</sup> ;

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<sup>13</sup> The tax-expenditure-to-GDP ratio is on average 4.5 percentage points in the EU; <https://www.cepweb.org/reforming-tax-expenditures/>;IMF, ‘Tax Policy for Inclusive Growth after the Pandemic’, 16

*Amendment*

6. Notes that a significant amount of government funding is channeled through tax expenditure in the form of exemptions, deductions, credits, deferrals and reduced tax rates<sup>13</sup>***in order to achieve certain policy objectives such as increased levels or research and development;***

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<sup>13</sup> The tax-expenditure-to-GDP ratio is on average 4.5 percentage points in the EU; <https://www.cepweb.org/reforming-tax-expenditures/>;IMF, ‘Tax Policy for Inclusive Growth after the Pandemic’, 16

Or. en

### **Amendment 132**

**Manon Aubry**

on behalf of the The Left Group

#### **Motion for a resolution**

##### **Paragraph 6**

###### *Motion for a resolution*

6. Notes that a significant amount of government funding is channeled through tax expenditure in the form of exemptions, deductions, credits, deferrals and reduced tax rates<sup>13</sup> ;

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<sup>13</sup> The tax-expenditure-to-GDP ratio is on average 4.5 percentage points in the EU; <https://www.cepweb.org/reforming-tax-expenditures/>; IMF, 'Tax Policy for Inclusive Growth after the Pandemic', 16 December 2020, <https://www.imf.org/en/Publications/SPROLLs/covid19-special-notes#fiscal>

###### *Amendment*

6. Notes that a significant amount of government funding is channeled through tax expenditure in the form of exemptions, deductions, credits, deferrals and reduced tax rates<sup>13</sup> ; ***Stresses that many of those exemptions are directed towards sectors which are not sustainable;***

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<sup>13</sup> The tax-expenditure-to-GDP ratio is on average 4.5 percentage points in the EU; <https://www.cepweb.org/reforming-tax-expenditures/>; IMF, 'Tax Policy for Inclusive Growth after the Pandemic', 16 December 2020, <https://www.imf.org/en/Publications/SPROLLs/covid19-special-notes#fiscal>

Or. en

### **Amendment 133**

**Gunnar Beck**

#### **Motion for a resolution**

##### **Paragraph 6**

###### *Motion for a resolution*

6. Notes that ***a significant amount of government funding is channeled through tax expenditure in the form of exemptions,***

*deductions, credits, deferrals and reduced tax rates*<sup>13</sup> ;

*articles 63 to 66 TFEU; suggest that a revision of the four freedoms should be part of the recalibration of taxation in the EU;*

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<sup>13</sup> The tax-expenditure-to-GDP ratio is on average 4.5 percentage points in the EU; <https://www.cepweb.org/reforming-tax-expenditures/>;IMF, ‘Tax Policy for Inclusive Growth after the Pandemic’, 16 December 2020, <https://www.imf.org/en/Publications/SPRO/LLs/covid19-special-notes#fiscal>

Or. en

#### **Amendment 134**

**Isabel Benjumea Benjumea, Andreas Schwab, Lídia Pereira**

#### **Motion for a resolution**

#### **Paragraph 6 a (new)**

*Motion for a resolution*

*Amendment*

**6 a. Deplores the negative social and economic effects of the COVID-19 pandemic leading to bankrupt enterprises, loss of market shares by SMEs and unemployment resulting in a loss of the Member states tax base; welcomes that in this regard, Member States and the Commission have tried to secure jobs and to protect the tax base while supporting SMEs and the middle class through a wide set of measures among others tax exemptions, deductions, credits, deferrals and reduced tax rates[1]; calls on Member States to restrain from introducing new taxes till the recovery of the economy will reach the pre-pandemic level that might otherwise put further burden on vulnerable citizens and SMEs;[1]**

Or. en

**Amendment 135**

**Damien Carême**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 6 a (new)**

*Motion for a resolution*

*Amendment*

**6 a. Deplores that tax matters still fall under the unanimity rule; warns that unanimity is impeding important tax reforms without which significant internal market distortions remain; notes with concern that tax mixes in the EU are very divergent leading to distortions; believes that harmonization and minimum rates would lead to more effective, simple, and fair tax systems strengthening national sovereignties;**

Or. en

**Amendment 136**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Paragraph 6 a (new)**

*Motion for a resolution*

*Amendment*

**6 a. Notes that the tax gap in the EU is significant and that VAT gap, particularly, is expected to increase due to the economic constraints of the pandemic; and that VAT, as a source of an EU own resource, is a specially important area of European integration on tax matters, that needs to be reformed in a way that helps to boost European economy recovery, mainly when it is linked to our competitiveness;**

Or. en

**Amendment 137**

**Paul Tang, Pedro Marques, Aurore Lalucq**

**Motion for a resolution  
Paragraph 6 a (new)**

*Motion for a resolution*

*Amendment*

**6 a.** *Notes that low taxes on resource-use combined with high taxes on labour impede the development of the circular economy, which is resource-efficient but labour and knowledge intensive;*

Or. en

**Amendment 138  
Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution  
Paragraph 6 b (new)**

*Motion for a resolution*

*Amendment*

**6 b.** *Notes that tax fraud and evasion are permanent challenges to our national tax regimes and that European integration on tax matters must have in regard the priority on building better common solutions to stronger cooperation between tax administrations and judicial systems;*

Or. en

**Amendment 139  
Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution  
Paragraph 6 b (new)**

*Motion for a resolution*

*Amendment*

**6 b.** *Observes the repeated calls by international institutions such as the OECD that efforts to restore public*

*finances should not come too early as some countries' path to exiting the crisis may be long;6c. Urges tax policy reforms to be holistic in order to plays a vital role in supporting a just transition to a sustainable and digital economy while supporting a strong economic and social recovery from the COVID19 crisis;*

Or. en

**Amendment 140**

**Damien Carême**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 6 c (new)**

*Motion for a resolution*

*Amendment*

*6 c. Highlights that green taxation internalising the “polluter pays principle” as part of economic and fiscal reforms can play a key role in national recovery and resilience plans and therefore calls on the European Commission to put the right emphasis on this in the national recovery and resilience plans and encourage Member States to move in that direction;*

Or. en

**Amendment 141**

**Nicola Beer, Caroline Nagtegaal, Linea Søgaard-Lidell**

**Motion for a resolution**

**Paragraph 7**

*Motion for a resolution*

*Amendment*

*7. Notes that COVID-19 has demonstrated that the current disproportionate reliance on labour income taxes and social contributions, which puts the onus on continued high*

*deleted*

*levels of employment and consumption to fund government spending and policies, is neither sustainable nor economically effective;*

Or. en

#### Amendment 142

**Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Christophe Hansen, Lídia Pereira**

#### Motion for a resolution

##### Paragraph 7

###### *Motion for a resolution*

7. Notes that COVID-19 has demonstrated that the current disproportionate reliance on labour income taxes and social contributions, which *puts the onus on continued high levels of employment and consumption to fund government spending and policies, is neither sustainable nor economically effective;*

###### *Amendment*

7. ***Take*** notes that COVID-19 has demonstrated that ***those Member States having before the health crisis sound fiscal policies and a functioning tax system had been in a better position to deal with the economic and social hardship of citizens and SMEs; calls on Member States to improve their tax systems, especially strengthening tax collection and enforcement as suggested in the Commission's communication of 3 March 2021 (COM(2021) 105 final) in order to pay off debts faster and to ease the current disproportionate reliance on labour income taxes and social contributions, which impedes sustainable economic development and job creation; welcomes in this regard the Commission's communication of 15 July 2020 (COM(2020)0312) sketching out measures aiming at reducing tax obstacles for businesses in the Single Market that will improve the business environment, enhance business competitiveness and contribute to economic growth;***

Or. en

#### Amendment 143

**Manon Aubry**

on behalf of the The Left Group

**Motion for a resolution**  
**Paragraph 7**

*Motion for a resolution*

7. Notes that COVID-19 has demonstrated that the current disproportionate reliance on labour income taxes and social contributions, which puts the onus on continued high levels of employment and consumption to fund government spending and policies, is neither sustainable nor economically effective;

*Amendment*

7. Notes that COVID-19 has demonstrated that the current disproportionate reliance on labour income taxes and social contributions, which puts the onus on continued high levels of employment and consumption to fund government spending and policies, is neither sustainable nor economically effective; ***underlines that the World Inequality Database shows that in developed countries, tax represent 50% of the income of all the citizens, regardless their income level, and that this percentage is even lower for the wealthiest households;***

Or. en

**Amendment 144**  
**Gunnar Beck, H el ene Laporte**

**Motion for a resolution**  
**Paragraph 7**

*Motion for a resolution*

7. Notes that COVID-19 has demonstrated ***that the current disproportionate reliance*** on labour income ***taxes*** and social contributions, ***which puts the onus on continued high levels of employment and consumption to fund government spending and policies, is neither sustainable nor economically effective;***

*Amendment*

7. Notes that COVID-19 has demonstrated ***the limits of our social welfare state and its overreliance*** on labour income ***taxations*** and social contributions;

Or. en

**Amendment 145**



**Billy Kelleher, Gilles Boyer, Olivier Chastel**

**Motion for a resolution  
Paragraph 7**

*Motion for a resolution*

7. Notes that COVID-19 has demonstrated that the current disproportionate reliance on labour income taxes and social contributions, ***which puts the onus on continued high levels of employment and consumption to fund government spending and policies, is neither sustainable nor economically effective;***

*Amendment*

7. Notes that COVID-19 has demonstrated that the current disproportionate reliance on labour income taxes and social contributions ***puts a disproportionate burden on certain sectors of the population;***

Or. en

**Amendment 146  
Johan Van Overtveldt**

**Motion for a resolution  
Paragraph 7**

*Motion for a resolution*

7. Notes that COVID-19 has demonstrated that the current disproportionate reliance on labour income taxes and social contributions, which puts the onus on continued high levels of employment and consumption to fund government spending and policies, is neither sustainable nor economically effective;

*Amendment*

7. Notes that COVID-19 has demonstrated that the current disproportionate reliance on labour income taxes and social contributions, which puts the onus on continued high levels of employment and consumption to fund government spending and policies, is, ***just as high tax levels or complex tax systems,*** neither sustainable nor economically effective;

Or. en

**Amendment 147  
Pedro Marques, Aurore Lalucq, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution  
Paragraph 7 a (new)**

**7 a.** *Recognizes that the pandemic will have a significant impact on tax revenue; reminds that, if successful, most green taxes will provide diminishing revenue; notes that safeguarding fiscal sustainability in the long-term requires countries to consider and coordinate their approach on alternative sources; underlines that the implementation of new taxes must also consider the importance of a strong demand for a successful economic recovery;*

Or. en

**Amendment 148**

**Manon Aubry**

on behalf of the The Left Group

**Motion for a resolution**

**Paragraph 8**

*Motion for a resolution*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households being the most severely hit<sup>14</sup> ; regrets that large companies that realise excess profits, such as e-commerce businesses and wealthy individuals who realise significant capital gains through speculation, are often undertaxed;

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<sup>14</sup> OECD, 'Tax and Fiscal Policy in

*Amendment*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households being the most severely hit<sup>14</sup> ; **highlights that some multinational enterprises sharply increased their profits in the context of the crisis such as Amazon that tripled its profits and Netflix ; underlines that, as calculated by the NGO Oxfam, the increase of profits and wealth is such that that Jeff Bezos could pay each of Amazon's 876 000 employees a 105 000 dollars bonus and still be as wealthy as he was at the onset of the pandemic**; regrets that large companies that realise excess profits, such as e-commerce businesses and wealthy individuals who realise significant capital gains through speculation, are often undertaxed;

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<sup>14</sup> OECD, 'Tax and Fiscal Policy in

Response to the Coronavirus Crisis: Strengthening Confidence and Resilience’, 19 May 2020,<https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

Response to the Coronavirus Crisis: Strengthening Confidence and Resilience’, 19 May 2020,<https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

Or. en

## Amendment 149 Gunnar Beck

### Motion for a resolution Paragraph 8

#### *Motion for a resolution*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households being the most severely hit<sup>14</sup> ; regrets that large companies ***that realise excess profits***, such as e-commerce businesses and wealthy individuals who realise significant capital gains through speculation, ***are often undertaxed***;

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<sup>14</sup> OECD, ‘Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience’, 19 May 2020,<https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

#### *Amendment*

8. Notes with concern that the impact of ***the regional and national lockdown measures following*** the COVID-19 pandemic is highly regressive, with the poorest households being the most severely hit<sup>14</sup> ; regrets that ***these lockdown measures have benefited*** large ***and digital*** companies, such as e-commerce businesses and wealthy individuals who realise significant capital gains through speculation ***and the consequences of accommodative monetary policies, and has disadvantaged small and medium-size enterprises with short and local supply chains, who have been forced to close for several months since March 2020***;

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<sup>14</sup> OECD, ‘Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience’, 19 May 2020,<https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

Or. en

## Amendment 150

**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

### Motion for a resolution

#### Paragraph 8

##### *Motion for a resolution*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households being the most severely hit<sup>14</sup>; regrets that large companies that realise excess profits, such as e-commerce businesses and wealthy individuals who realise significant capital gains through speculation, are often undertaxed;

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<sup>14</sup> OECD, 'Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience', 19 May 2020, <https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

##### *Amendment*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households being the most severely hit<sup>14</sup>; ***reminds that an inclusive and sustainable economic recovery is a priority***; regrets that large companies that realise excess profits, such as e-commerce businesses and wealthy individuals who realise significant capital gains through speculation, are often undertaxed; ***notes the growing discussion regarding how taxation can mitigate the negative impacts of the extreme accumulation of wealth and profits***;

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<sup>14</sup> OECD, 'Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience', 19 May 2020, <https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

Or. en

## Amendment 151

**Damien Carême**

on behalf of the Verts/ALE Group

### Motion for a resolution

#### Paragraph 8

##### *Motion for a resolution*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households

##### *Amendment*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households

being the most severely hit<sup>14</sup> ; regrets that large companies that realise excess profits, such as e-commerce businesses and wealthy individuals who realise significant capital gains through speculation, are often undertaxed;

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<sup>14</sup> OECD, ‘Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience’, 19 May 2020, <https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

being the most severely hit<sup>14</sup> ; regrets that large companies that realise excess profits, such as e-commerce businesses and wealthy individuals who realise significant capital gains through speculation, are often undertaxed; **warns that if no action is taken to rebalance the tax mix the tax morale of ordinary citizen, self-employed and SMEs will be further damaged;**

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<sup>14</sup> OECD, ‘Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience’, 19 May 2020, <https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

Or. en

## Amendment 152

**Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Christophe Hansen, Lídia Pereira**

### Motion for a resolution Paragraph 8

#### *Motion for a resolution*

8. Notes with concern **that** the impact of the COVID-19 pandemic **is highly regressive, with** the poorest households **being** the most severely hit<sup>14</sup> ; **regrets that large companies that realise excess profits, such as e-commerce businesses and wealthy individuals who realise significant capital gains through speculation, are often undertaxed;**

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<sup>14</sup> OECD, ‘Tax and Fiscal Policy in Response to the Coronavirus Crisis:

#### *Amendment*

8. Notes with concern the **asymmetric** impact of the COVID-19 pandemic **on societies , acknowledges that** the poorest households, **the self-employed and workers of SMEs, have been** the most severely hit; **calls in this regard on Member States to support international efforts at the G20/OECD level to close existing legal loopholes that enable mainly digital MNEs and high income individuals to engage in aggressive tax practices and enjoy the benefits of double non-taxation;**

Strengthening Confidence and Resilience’,  
19 May  
2020,<https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

Or. en

**Amendment 153**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 8**

*Motion for a resolution*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households being the most severely hit<sup>14</sup> ; regrets that ***large companies that realise excess profits, such as e-commerce businesses and wealthy individuals who realise significant capital gains through speculation, are often undertaxed;***

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<sup>14</sup> OECD, ‘Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience’, 19 May 2020,<https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

*Amendment*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households being the most severely hit<sup>14</sup> ; regrets that ***the current tax system is not properly equipped to tax certain e-commerce businesses that have benefitted from the shift to a "stay at home economy"; stresses the necessity for an international agreement on OECD level to remedy this shortcoming;***

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<sup>14</sup> OECD, ‘Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience’, 19 May 2020,<https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

Or. en

**Amendment 154**  
**Billy Kelleher, Gilles Boyer**

**Motion for a resolution**  
**Paragraph 8**

*Motion for a resolution*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households being the most severely hit<sup>14</sup> ; regrets that large companies ***that realise excess profits, such as e-commerce businesses and wealthy individuals who realise significant capital gains through speculation, are often undertaxed;***

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<sup>14</sup> OECD, 'Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience', 19 May 2020, <https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

*Amendment*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households being the most severely hit<sup>14</sup> ; regrets that large companies ***can make use of their highly mobile nature to benefit from elaborate tax schemes and profit shifting;***

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<sup>14</sup> OECD, 'Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience', 19 May 2020, <https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

Or. en

**Amendment 155**

**Nicola Beer, Caroline Nagtegaal, Ondřej Kovařík**

**Motion for a resolution**

**Paragraph 8**

*Motion for a resolution*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households being the most severely hit<sup>14</sup> ; ***regrets that large companies that realise excess profits, such as e-commerce businesses and wealthy individuals who realise significant capital gains through speculation, are often undertaxed;***

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<sup>14</sup> OECD, 'Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience', 19 May

*Amendment*

8. Notes with concern that the impact of the COVID-19 pandemic is highly regressive, with the poorest households being the most severely hit<sup>14</sup> ; ***recalls the need to find a fair and proportionate taxation for multinational enterprises that are even benefiting from the current crisis and a new normal in the digital sphere;***

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<sup>14</sup> OECD, 'Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience', 19 May

2020, <https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

2020, <https://www.oecd.org/ctp/tax-policy/tax-and-fiscal-policy-in-response-to-the-coronavirus-crisis-strengthening-confidence-and-resilience.htm>

Or. en

### **Amendment 156**

**Paul Tang, Pedro Marques, Aurore Lalucq**

#### **Motion for a resolution**

##### **Paragraph 8 a (new)**

*Motion for a resolution*

*Amendment*

**8 a. Considers digitalisation to be a big challenge for global tax systems and supports OECD efforts to find a solution; welcomes the Biden administration's recent proposals regarding Pillar 1 and Pillar 2; welcomes the Commission's commitment to put forward a proposal for a digital levy that is in line with the OECD's Pillar 1 while guaranteeing a sufficiently high level of income as an EU own resource; insists that also if the multilateral negotiations fail or prove to be insufficient, the EU must stand ready with its own digital levy;**

Or. en

### **Amendment 157**

**Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

#### **Motion for a resolution**

##### **Paragraph 8 a (new)**

*Motion for a resolution*

*Amendment*

**8 a. Highlights the prime role of income tax policies in curbing inequalities; notes that European cooperation and coordination is the optimal approach to ensure a fair taxation**



*of capital gains and to safeguard the  
progressivity of taxation on income;*

Or. en

**Amendment 158**

**Damien Carême**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 8 a (new)**

*Motion for a resolution*

*Amendment*

**8 a.** *Emphasises that tax policies need to ensure that the costs and benefits of the green and digital transition are fairly distributed amongst regions, businesses and citizens; calls on member states to find ways to sustain existing tax bases as much as possible, while exploring new ones;*

Or. en

**Amendment 159**

**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Joachim Schuster, Jonás Fernández,  
Pedro Silva Pereira, Margarida Marques**

**Motion for a resolution**

**Paragraph 8 b (new)**

*Motion for a resolution*

*Amendment*

**8 b.** *Reminds that digitalisation remains a main challenge for tax systems; notes that the outcome of the OECD international tax negotiations may provide a proper solution; welcomes the Commission's commitment to put forward a proposal for a digital levy in case the OECD negotiations fail to provide an adequate outcome in the near future;*

Or. en

**Amendment 160**

**Pedro Marques, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Paragraph 8 c (new)**

*Motion for a resolution*

*Amendment*

**8 c. Calls on Member States to consider an harmonised corporate taxation framework for the EU that does not enable base erosion and profit shifting; highlights that reducing the friction of cross-border economic activity and ensuring a fair level playing field improves the conditions for businesses, in particular SMEs, to thrive in the single market; notes that failing to fix the dramatic loopholes in corporate taxation can lead to a scenario where national defensive measures proliferate, thus negatively impacting economic activity within the internal market;**

Or. en

**Amendment 161**

**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Paragraph 8 d (new)**

*Motion for a resolution*

*Amendment*

**8 d. Encourages the European Commission to study the tax revenue loss of not having a common withholding tax on dividends, interest and royalties in the European Union; expects the Commission to assess the results and, if adequate, put forward a legislative proposal;**

Or. en

## Amendment 162

**Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

### Motion for a resolution

#### Paragraph 8 e (new)

*Motion for a resolution*

*Amendment*

**8 e. *Regrets the lack of progress towards a European financial transactions tax (FTT), initially tabled in the aftermath of the financial crisis; notes that the European Council of July 2020 mentions the FTT as a possible own resource; highlights that a coordinated approach is optimal given the free movement of capital;***

Or. en

## Amendment 163

**Damien Carême**

on behalf of the Verts/ALE Group

### Motion for a resolution

#### Paragraph 9

*Motion for a resolution*

*Amendment*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to consider expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, **and the taxation of deforestation, landfill, incineration, pesticides and fertilizers;**

9. ***Underlines that large institutions such as IMF, World Bank and OECD call for a comprehensive shift to taxing pollution; notes that taxation is seen as the single most effective way of pricing carbon;*** highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to consider expanding the tax base for environmental taxes through inter alia :

***a. Natural resource taxes that directly increase the price of natural resources (minerals, aggregates, water),***

- b. Distance-based charges in the transport sector **can be set to reflect the pollution costs and congestion implications of different types of vehicles, supporting the transition to zero-emission mobility,***
- c. Fuel prices **should in principle reflect supply costs and environmental costs - not just their contribution to global warming, but also local air pollution and, in the case of road fuels, traffic congestion, accidents, and road damage,***
- d. Tax deforestation **and incentivize afforestation, and biodiversity respecting forest management,***
- e. Taxation to reduce the use of fertilisers and pesticides;*
- f. Price of different foods reflects their real costs in terms of use of finite natural resources, pollution, GHG emissions and other environmental externalities,*
- g. Adequately tax landfill and incineration practices;*

Or. en

#### **Amendment 164**

**Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Christophe Hansen, Lídia Pereira**

#### **Motion for a resolution Paragraph 9**

##### *Motion for a resolution*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to consider *expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill, incineration, pesticides and fertilizers;*

##### *Amendment*

9. *Takes note that the total revenue from taxes and social contributions increased in the EU-27 between 1995 and 2019 reaching 41,1 % of GDP according to the most recent available Eurostat data in 2019,* Highlights that environmental taxes, which raised tax revenues by 113000 million since 2002, have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to

consider *the modification of these* taxes in order to alleviate households and to reach that households are no longer the main payers of both transport and pollution taxes (55,4% according to Eurostat) ;taking into account that ecological transition cannot be achieved only by means of sanctions and fiscal pressure, but also through citizen education and incentives that motivate companies to achieve the UE climate priorities;

Or. en

**Amendment 165**  
**Billy Kelleher**

**Motion for a resolution**  
**Paragraph 9**

*Motion for a resolution*

9. Highlights that environmental taxes have the potential to *cover the need for* additional revenue while supporting a resilient, competitive, sustainable and *carbon-free* economy; calls on Member States to consider expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill, incineration, *pesticides and fertilizers*;

*Amendment*

9. Highlights that environmental taxes, *that do not contribute to fuel poverty*, have the potential to *provide* additional revenue while supporting a resilient, competitive, sustainable and *carbon-neutral* economy; calls on Member States to consider expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill *and* incineration; *notes, however, that the transition to a carbon-neutral economy will impact certain sectors of the economy significantly more than others and we must, therefore, ensure that SMEs in these sectors, such as agriculture, are not simultaneously burdened by tax increases*;

Or. en

**Amendment 166**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 9**

*Motion for a resolution*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; ***calls on Member States to consider expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill, incineration, pesticides and fertilizers;***

*Amendment*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy;

Or. en

**Amendment 167**  
**Nicola Beer, Olivier Chastel, Engin Eroglu**

**Motion for a resolution**  
**Paragraph 9**

*Motion for a resolution*

9. Highlights ***that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to consider expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill, incineration, pesticides and fertilizers;***

*Amendment*

9. Highlights the potential ***of a globally agreed and stringent emissions trading system (ETS) on which the price of CO2 emissions should be based. It needed to include all sectors, i.e., electricity mobility, in particular international sectors such as aviation, shipping and transport. In the long-term, forestry and agriculture need to be included as well. Additionally, the reduction of CO2 emissions in the industrial sector must be promoted through CO2-reducing technology. Thus, distortions of competition, for example with regard to energy prices, arising from unilateral national or EU-wide regulations, as well as "carbon leakage" are avoided;***

Or. en

## **Amendment 168**

**Manon Aubry**

on behalf of the The Left Group

### **Motion for a resolution**

#### **Paragraph 9**

##### *Motion for a resolution*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to consider expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill, incineration, pesticides and fertilizers;

##### *Amendment*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to consider expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill, incineration, pesticides and fertilizers; ***underlines that distance-based charges in the transport sector should not penalize citizens who are not able to afford housing in big cities and so need to commute every day to work;***

Or. en

## **Amendment 169**

**Victor Negrescu**

### **Motion for a resolution**

#### **Paragraph 9**

##### *Motion for a resolution*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to consider expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill,

##### *Amendment*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to consider expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill,

incineration, pesticides and fertilizers;

incineration, pesticides and fertilizers;  
*stresses that the Member States should ensure a just transition and continue to fight actively against any new forms of poverty;*

Or. en

**Amendment 170**  
**Gunnar Beck**

**Motion for a resolution**  
**Paragraph 9**

*Motion for a resolution*

9. Highlights that *environmental* taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable *and carbon-free* economy; calls on Member States to consider *expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill, incineration, pesticides and fertilizers;*

*Amendment*

9. Highlights that *Pigouvian* taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive *and* sustainable economy; calls on Member States to consider *shifting from taxing income to taxing the emission of negative externalities into the environment;*

Or. en

**Amendment 171**  
**Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**  
**Paragraph 9**

*Motion for a resolution*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to consider expanding the tax base

*Amendment*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to consider expanding the tax base



for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill, incineration, pesticides and fertilizers;

for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill, incineration, pesticides and fertilizers;  
***urges all Member States to prevent a 'race to the bottom' in environmental taxation;***

Or. en

**Amendment 172**  
**Engin Eroglu**

**Motion for a resolution**  
**Paragraph 9**

*Motion for a resolution*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to consider expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill, incineration, pesticides ***and fertilizers***;

*Amendment*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member States to consider expanding the tax base for environmental taxes through inter alia natural resource taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill, incineration, pesticides, ***fertilizers and nuclear waste***;

Or. de

**Amendment 173**  
**Engin Eroglu**

**Motion for a resolution**  
**Paragraph 9**

*Motion for a resolution*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member

*Amendment*

9. Highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy; calls on Member

States to consider expanding the tax base for environmental taxes through inter alia natural resource *taxes, distance-based charges in the transport sector, fuel prices, and the taxation of deforestation, landfill, incineration, pesticides and fertilizers;*

States to consider expanding the tax base for environmental taxes through inter alia *taxes on natural resource extraction and consumption and the taxation of deforestation, and points out in this connection that this must be done in a technology-neutral manner;*

Or. de

**Amendment 174**  
**Johan Van Overtveldt**

**Motion for a resolution**  
**Paragraph 9 a (new)**

*Motion for a resolution*

*Amendment*

**9 a.** *Points out that tax revenues will rise automatically, as our economies recover; encourages Member-States therefore to adopt growth-enhancing policies, especially towards SME's, to invest in future-proof infrastructure, to create fiscal incentives that facilitate public-private partnerships and that boost innovation and entrepreneurship;*

Or. en

**Amendment 175**  
**Manon Aubry**  
on behalf of the The Left Group

**Motion for a resolution**  
**Paragraph 9 a (new)**

*Motion for a resolution*

*Amendment*

**9 a.** *Highlights that the European Union should consider progressive environmental taxes, based on the carbon consumption, as serious options for a fair and effective environmental taxation;*

Or. en

## Amendment 176

Pedro Marques, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang

### Motion for a resolution

#### Paragraph 10

##### *Motion for a resolution*

10. Underlines that environmental taxation should be accompanied by a general tax shift, ***such as to lower*** labour income taxes and social security contributions, to protect low-income households from regressive effects and to build more resilient, economically efficient and fairer tax systems<sup>15</sup> ; notes that the specific tax design is at least as important as the tax type;

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<sup>15</sup> IMF, 'Fiscal Policies for Paris Climate Strategies – from Principle to Practice', 1 May 2019, <https://www.imf.org/en/Publications/Policy-Papers/Issues/2019/05/01/Fiscal-Policies-for-Paris-Climate-Strategies-from-Principle-to-Practice-46826>

##### *Amendment*

10. ***Stresses that a successful climate transition requires a socially sustainable approach***; underlines that environmental taxation should be accompanied by a general tax shift, ***namely by lowering*** labour income taxes and social security contributions, to protect low-income households from regressive effects and to build more resilient, economically efficient and fairer tax systems<sup>15</sup> ; notes that the specific tax design is at least as important as the tax type;

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<sup>15</sup> IMF, 'Fiscal Policies for Paris Climate Strategies – from Principle to Practice', 1 May 2019, <https://www.imf.org/en/Publications/Policy-Papers/Issues/2019/05/01/Fiscal-Policies-for-Paris-Climate-Strategies-from-Principle-to-Practice-46826>

Or. en

## Amendment 177

Billy Kelleher, Gilles Boyer

### Motion for a resolution

#### Paragraph 10

##### *Motion for a resolution*

10. Underlines that environmental taxation should be accompanied by a general tax shift, ***such as to lower labour income taxes and social security contributions***, to protect low-income households from regressive effects and to

##### *Amendment*

10. Underlines that environmental taxation should be accompanied by a general tax shift, to protect low-income households from regressive effects and to build more resilient, economically efficient and fairer tax systems<sup>15</sup> ; notes that the

build more resilient, economically efficient and fairer tax systems<sup>15</sup> ; notes that the specific tax design is at least as important as the tax type;

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<sup>15</sup> IMF, ‘Fiscal Policies for Paris Climate Strategies – from Principle to Practice’, 1 May 2019, <https://www.imf.org/en/Publications/Policy-Papers/Issues/2019/05/01/Fiscal-Policies-for-Paris-Climate-Strategies-from-Principle-to-Practice-46826>

specific tax design is at least as important as the tax type;

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<sup>15</sup> IMF, ‘Fiscal Policies for Paris Climate Strategies – from Principle to Practice’, 1 May 2019, <https://www.imf.org/en/Publications/Policy-Papers/Issues/2019/05/01/Fiscal-Policies-for-Paris-Climate-Strategies-from-Principle-to-Practice-46826>

Or. en

**Amendment 178**  
**Victor Negrescu**

**Motion for a resolution**  
**Paragraph 10 a (new)**

*Motion for a resolution*

*Amendment*

***10 a. Highlights that digital goods are often mobile and intangible, and do not require the physical presence of the company in the digital sector; stresses that the current tax systems of the Member States do not fit the needs of the Digital Economy; calls for taking into consideration the principle that taxes are paid where profits are made, for all multinationals and digital corporations, when developing the new European tax system;***

Or. en

**Amendment 179**  
**Gunnar Beck**

**Motion for a resolution**  
**Paragraph 10 a (new)**

*Motion for a resolution*

*Amendment*

**10 a.** *Underlines that a general tax shift should also consider a shift from EU citizens and European enterprises to non-EU foreign nationals and their property within the EU, as well as non-EU based multinational enterprises;*

Or. en

**Amendment 180**  
**Johan Van Overtveldt**

**Motion for a resolution**  
**Paragraph 10 a (new)**

*Motion for a resolution*

*Amendment*

**10 a.** *Welcomes the idea of a tax shift that lowers the fiscal burden on labour, but highlights that, especially in the aftermath of the Covid-19 crisis, enterprises are in need of capital;*

Or. en

**Amendment 181**  
**Victor Negrescu**

**Motion for a resolution**  
**Paragraph 10 b (new)**

*Motion for a resolution*

*Amendment*

**10 b.** *Stresses that a great amount of money is being lost due to tax fraud, tax evasion and tax optimisation schemes that make use of asymmetries in the tax system of different countries or regimes in order to reduce the amount of taxation; calls for improvements and measures to alleviate the effects of these practices and better investigate tax abuse;*

Or. en

**Amendment 182**  
**Billy Kelleher, Gilles Boyer**

**Motion for a resolution**  
**Paragraph 11**

*Motion for a resolution*

11. Warns that national budgets cannot rely on environmental taxes alone, as some of these revenues will fall as environmental harm decreases over time; calls on Member States to develop holistic tax reforms, *shifting* taxation *from* labour *to not only pollution but also capital and wealth*<sup>16</sup> ;

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<sup>16</sup> European Commission, 'Tax policies in the European Union' survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

*Amendment*

11. Warns that national budgets cannot rely on environmental taxes alone, as some of these revenues will fall as environmental harm decreases over time; calls on Member States, *with support from the EU, to continue to explore new and innovative potential sources of revenue that continue to incentivise a move towards a carbon-neutral economy, and address new or under-addressed sources of environmental harm; calls on Member States* to develop holistic tax reforms, *by broadening the tax base and addressing its overreliance on* taxation *of* labour;

Or. en

**Amendment 183**  
**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**  
**Paragraph 11**

*Motion for a resolution*

11. Warns that national budgets cannot rely on environmental taxes alone, as some of these revenues will fall as environmental harm decreases over time; calls on Member

*Amendment*

11. Warns that national budgets cannot rely on environmental taxes alone, as some of these revenues will fall as environmental harm decreases over time; calls on Member

States to develop holistic tax reforms, shifting taxation from labour to not only pollution but also capital and wealth<sup>16</sup> ;

States to develop holistic tax reforms ***that safeguard long-term fiscal sustainability***, shifting taxation from labour to not only pollution but also capital and wealth<sup>16</sup> ; ***highlights that such options would dramatically benefit from a coordinated approach that prevents capital flight and the erosion of each country's tax base;***

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<sup>16</sup> European Commission, 'Tax policies in the European Union' survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

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<sup>16</sup> European Commission, 'Tax policies in the European Union' survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

## **Amendment 184** **Markus Ferber**

### **Motion for a resolution** **Paragraph 11**

#### *Motion for a resolution*

11. Warns that national budgets cannot rely on ***environmental*** taxes alone, ***as some of these revenues will fall as environmental harm decreases over time; calls on Member States to develop holistic tax reforms, shifting taxation from labour to not only pollution but also capital and wealth***<sup>16</sup> ;

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<sup>16</sup> European Commission, 'Tax policies in the European Union' survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

#### *Amendment*

11. Warns that national budgets cannot rely on taxes alone ***to balance budgets;***

Or. en

## Amendment 185

Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Christophe Hansen, Lídia Pereira

### Motion for a resolution

#### Paragraph 11

##### *Motion for a resolution*

11. Warns that ***national budgets cannot rely*** on environmental taxes ***alone***, as some of these revenues will fall as environmental harm decreases over time; ***calls on Member States to develop holistic tax reforms, shifting taxation from labour to not only pollution but also capital and wealth***<sup>16</sup> ;

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<sup>16</sup> European Commission, ‘Tax policies in the European Union’ survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

##### *Amendment*

11. Warns that ***relying solely*** on environmental taxes ***represents a risk to adequate and stable tax bases***, as some of these revenues will fall as environmental harm decreases over time;

Or. en

## Amendment 186

Gunnar Beck, H el ene Laporte

### Motion for a resolution

#### Paragraph 11

##### *Motion for a resolution*

11. Warns that national budgets cannot rely on environmental taxes alone, as ***some of these revenues will fall as environmental harm decreases*** over time; calls on Member States to develop holistic tax reforms, shifting taxation from labour to not only pollution but also capital and wealth<sup>16</sup> ;

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<sup>16</sup> European Commission, ‘Tax policies in

##### *Amendment*

11. Warns that national budgets cannot rely on environmental taxes alone, as ***the EU’s overarching goal of climate neutrality implies that the revenue of such taxes will decrease*** over time ***and ideally be 0***; calls on Member States to develop holistic tax reforms, shifting taxation from labour to not only pollution but also ***non-EU foreign*** capital and wealth<sup>16</sup> ;

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<sup>16</sup> European Commission, ‘Tax policies in



the European Union' survey, 2020,  
[https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

the European Union' survey, 2020,  
[https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

Or. en

### **Amendment 187**

**Nicola Beer, Caroline Nagtegaal, Ondřej Kovařík, Linea Sogaard-Lidell**

#### **Motion for a resolution**

##### **Paragraph 11**

###### *Motion for a resolution*

11. Warns that national budgets cannot rely on environmental taxes alone, ***as some of these revenues will fall as environmental harm decreases over time***; calls on Member States to develop holistic tax reforms, ***shifting taxation from labour to not only pollution but also capital and wealth***<sup>16</sup> ;

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<sup>16</sup> European Commission, 'Tax policies in the European Union' survey, 2020, [https://ec.europa.eu/taxation\\_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/tax-good-governance/european-semester/tax-policies-european-union-survey_en)

###### *Amendment*

11. Warns that national budgets cannot rely on environmental taxes alone; calls on Member States to develop holistic tax reforms, ***installing a fair and transparent tax system making everyone pay a fair share***;

Or. en

### **Amendment 188**

**Gunnar Beck, H el ene Laporte**

#### **Motion for a resolution**

##### **Paragraph 11 a (new)**

###### *Motion for a resolution*

***11 a. Calls on the European Commission to end the exemption of civil society organisations from the scope of***

###### *Amendment*

*the Anti-Money Laundering Directive and the Anti-Tax Avoidance Directive, in order to ensure that contributions to such organisations are duly scrutinized on their legality and origin, as requested by the European Court of Auditors<sup>1a</sup>, the FATF<sup>2a</sup>, the Maltese government report, backed by Moneyval<sup>3a</sup>; regrets that the European Court of Justice has deemed such scrutiny in violation of the free movement of capital<sup>4a</sup>;*

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*<sup>1a</sup> Special Report No 35/2018 of 18 December 2018 entitled ‘Transparency of EU funds implemented by NGOs: more effort needed’, which requests that the EU draw up a legal definition of NGOs.*

*<sup>2a</sup> Recommendations V and VIII of the Financial Action Task Force (FATF).*

*<sup>3a</sup> 2017 Annual Report of the Maltese Commissioner for Voluntary Organisations.*

*<sup>4a</sup> Judgment of the Court of Justice of 18 June 2020, European Commission v Hungary, C-78/18, ECLI:EU:C:2020:476.*

Or. en

**Amendment 189**

**Manon Aubry**

on behalf of the The Left Group

**Motion for a resolution**

**Paragraph 11 a (new)**

*Motion for a resolution*

*Amendment*

*11 a. Recalls that tax competition, inside and outside the European Union, led to a massive reduction in corporate tax revenues; insists that a minimum effective corporate tax rate should be established as soon as possible in the European Union;*

**Amendment 190**  
**Victor Negrescu**

**Motion for a resolution**  
**Paragraph 11 a (new)**

*Motion for a resolution*

*Amendment*

***11 a. Highlights the inconsistencies in capital gains taxation across Europe and the negative fiscal spill overs resulting from it; calls for greater harmonisation of capital gains taxation to avoid tax competition and inefficiencies;***

Or. en

**Amendment 191**  
**Manon Aubry**  
on behalf of the The Left Group

**Motion for a resolution**  
**Paragraph 11 b (new)**

*Motion for a resolution*

*Amendment*

***11 b. Calls on the European Union to implement a temporary excess profit tax, to tax multinational enterprises which benefited from the crisis to increase their profits;***

Or. en

**Amendment 192**  
**Manon Aubry**  
on behalf of the The Left Group

**Motion for a resolution**  
**Paragraph 11 c (new)**

*Motion for a resolution*

*Amendment*

**11 c. Calls on the European Union to implement a progressive taxation on the wealth of the richest households;**

Or. en

**Amendment 193**

**Manon Aubry**

on behalf of the The Left Group

**Motion for a resolution**

**Paragraph 11 d (new)**

*Motion for a resolution*

*Amendment*

**11 d. Highlights that solutions should be implemented to avoid tax dodging of multinational companies in all sectors; calls on States to introduce and collect the tax deficit of multinationals : the difference between what a corporation pays in taxes globally and what this corporation would have to pay if all its profits were subject to a minimum tax rate in each of the countries where it operates; Underlines that such solution could encourage other States to follow the move and progressively lead to a global solution;**

Or. en

**Amendment 194**

**Emmanouil Fragkos, Eugen Jurzyca**

**Motion for a resolution**

**Paragraph 12**

*Motion for a resolution*

*Amendment*

12. Calls on Member States to revise tax expenditure in all tax areas; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision;

12. Calls on Member States to revise tax expenditure in all tax areas; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision; ***calls on the Member States to submit an annual Report to the***

*Commission on the extent that the digital transition has led to the reduction public sector costs and the simplification of the procedures for citizens and businesses;*

Or. en

**Amendment 195**  
**Billy Kelleher, Gilles Boyer**

**Motion for a resolution**  
**Paragraph 12**

*Motion for a resolution*

12. ***Calls on Member States to revise tax expenditure in all tax areas;*** calls on Member States to perform annual, detailed and public cost-benefit analyses of ***each tax provision;***

*Amendment*

12. Calls on Member States to perform annual, detailed and public cost-benefit analyses of ***tax expenditures and to ensure that they remain aligned with environmental, social and economic goals of the EU whilst taking account of national idiosyncrasies;***

Or. en

**Amendment 196**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 12**

*Motion for a resolution*

12. Calls on Member States to revise tax expenditure in all tax areas; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision;

*Amendment*

12. Calls on Member States to revise tax expenditure in all tax areas; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision; ***notes that tax incentives should aim at attracting investments in the ‘real’ economy, profit-based tax incentives, such as patent boxes, should be avoided as these often lead to abusive schemes and loss of revenues;***

Or. en

**Amendment 197**

**Pedro Marques, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Paragraph 12**

*Motion for a resolution*

12. Calls on Member States to revise tax expenditure in all tax areas; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision;

*Amendment*

12. Calls on Member States to revise tax expenditure in all tax areas; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision; ***encourages the removal of tax expenditures which are at odds with the European Union's political priorities, namely the European Green Deal;***

Or. en

**Amendment 198**

**Manon Aubry**

on behalf of the The Left Group

**Motion for a resolution**

**Paragraph 12**

*Motion for a resolution*

12. Calls on Member States to revise tax expenditure in all tax areas; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision;

*Amendment*

12. Calls on Member States to revise tax expenditure in all tax areas; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision; ***further urges Member states to end exemptions which have harmful social and environmental impact;***

Or. en

**Amendment 199**

**Markus Ferber**

**Motion for a resolution**

**Paragraph 12**

*Motion for a resolution*

12. Calls on Member States to **revise** tax expenditure in all tax areas; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision;

*Amendment*

12. Calls on Member States to **review** tax expenditure in all tax areas; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision;

Or. en

**Amendment 200**

**Damien Carême**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 12 a (new)**

*Motion for a resolution*

*Amendment*

**12 a. Calls for personal income tax (structure of rates, exemptions, deductions, allowances, credits, etc.) to be designed to actively promote equal sharing of paid and unpaid work, income and pension rights between women and men, and to eliminate incentives that perpetuate unequal gender roles;**

Or. en

**Amendment 201**

**Damien Carême**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 12 b (new)**

*Motion for a resolution*

*Amendment*

**12 b. Notes that corporation and wealth taxes play a crucial role in reducing inequality through redistribution within the tax system and in providing revenues to fund social provisions and social transfers; fully supports the IMF recommendation in its Fiscal Monitor of**

*April 2021 to introduce a temporary COVID-19 recovery contribution levied on high incomes or wealth to meet pandemic-related financing;*

Or. en

## **Amendment 202**

**Manon Aubry**

on behalf of the The Left Group

### **Motion for a resolution**

#### **Paragraph 13**

##### *Motion for a resolution*

13. Observes that there is also room for significant revenue and efficiency gains at tax administration level; notes that an effective and efficient tax administration, as well as a high degree of tax certainty, can encourage investment and foster competitiveness;

##### *Amendment*

13. Observes that there is also room for significant revenue and efficiency gains at tax administration level; notes that an effective and efficient tax administration, as well as a high degree of tax certainty, can encourage investment and foster competitiveness; *recalls that cuts in budgets of tax administrations harm States' capacity to fight against tax dodging and have a negative impact on their tax revenues;*

Or. en

## **Amendment 203**

**Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

### **Motion for a resolution**

#### **Paragraph 13**

##### *Motion for a resolution*

13. Observes that there is also room for significant revenue and efficiency gains at tax administration level; notes that an effective and efficient tax administration, as well as a high degree of tax certainty, can encourage investment and foster competitiveness;

##### *Amendment*

13. Observes that there is also room for significant revenue and efficiency gains at tax administration level; notes that an effective and efficient tax administration, as well as a high degree of tax certainty, can encourage investment and foster competitiveness; *stresses that leveraging*



*digital technology is crucial towards a simpler, more effective and efficient tax collection;*

Or. en

#### **Amendment 204**

**Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Christophe Hansen, Lúdia Pereira**

#### **Motion for a resolution Paragraph 13**

##### *Motion for a resolution*

13. Observes that there is also room for significant revenue and efficiency gains at tax administration level; **notes that** an effective **and** efficient tax administration, as well as a high degree of tax certainty, can encourage investment and foster competitiveness;

##### *Amendment*

13. Observes that there is also room for significant revenue and efficiency gains at tax administration level; **notest hat** an effective, efficient **and digitized** tax administration, as well as a high degree of tax certainty, **needs to serve the tax payers and** can encourage investment and foster competitiveness;

Or. en

#### **Amendment 205**

**Billy Kelleher, Gilles Boyer, Olivier Chastel**

#### **Motion for a resolution Paragraph 13**

##### *Motion for a resolution*

13. Observes that there is also room for significant revenue and efficiency gains at tax administration level; notes that an effective and efficient tax administration, as well as a high degree of tax certainty, can encourage investment and foster competitiveness;

##### *Amendment*

13. Observes that there is also room for significant revenue and efficiency gains at tax administration level; notes that an effective and efficient tax administration, as well as a high degree of tax certainty, can encourage investment and foster competitiveness; **notes that the Commission 2020 VAT Gap report forecast a VAT revenue loss of €164 billion;**<sup>17a</sup>

*17a European Commission 'Study and Reports on the VAT Gap in the EU-28 Member States: 2020 final reports', p.74, [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/vat-gap-full-report-2020\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/vat-gap-full-report-2020_en.pdf)*

Or. en

**Amendment 206**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 13**

*Motion for a resolution*

13. Observes that there is also room for significant revenue and efficiency gains at tax administration level; **notes** that an effective and efficient tax administration, as well as a high degree of tax certainty, can encourage investment **and** foster competitiveness;

*Amendment*

13. Observes that there is also room for significant revenue and efficiency gains at tax administration level; **underlines** that an effective and efficient tax administration, as well as a high degree of tax certainty, can encourage investment, foster competitiveness **and is thus conducive to generating economic growth**;

Or. en

**Amendment 207**  
**Johan Van Overtveldt**

**Motion for a resolution**  
**Paragraph 13**

*Motion for a resolution*

13. Observes that there is also room for significant revenue and efficiency gains at tax administration level; **notes** that an effective and efficient tax administration, as well as a high degree of tax certainty, **can encourage** investment and foster competitiveness;

*Amendment*

13. Observes that there is also room for significant revenue and efficiency gains at tax administration level, **e.g. by using modern technology**; **underlines** that an effective and efficient tax administration, as well as a high degree of **legal and** tax certainty, **encourages** investment and foster competitiveness;

Or. en

**Amendment 208**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 13 a (new)**

*Motion for a resolution*

*Amendment*

**13 a. Observes that also businesses can through corporate social responsibility initiatives increase tax morale; supports and encourages the up-take of voluntary tax transparency frameworks such as GRI 207 and voluntary tax codes of conduct for businesses by large companies; recommends the European Commission and Member States to include such matters in public procurement and tender procedures;**

Or. en

**Amendment 209**  
**Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**  
**Paragraph 13 a (new)**

*Motion for a resolution*

*Amendment*

**13 a. Highlights that suboptimal enforcement and compliance have significantly contributed to dramatic loss of revenue; recalls that, for instance, the VAT gap cost Member States EUR 140 billion in 2018<sup>16a</sup>; welcomes the Commission's Action Plan for fair and simple taxation and encourages further action to improve tax compliance overall;**

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<sup>16a</sup> **European Commission, accessed in 2021, VAT Gap, [https://ec.europa.eu/taxation\\_customs/bus](https://ec.europa.eu/taxation_customs/bus)**

**Amendment 210**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Paragraph 13 a (new)**

*Motion for a resolution*

*Amendment*

***13 a. Calls on the Commission and Member States to come forward with concrete solutions to enhance cooperation between tax administrations and reinforce their human, financial and digital resources in order to empower such structures for the important mission of tax collection but also the protection of European taxpayers rights;***

**Amendment 211**

**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**

**Paragraph 13 b (new)**

*Motion for a resolution*

*Amendment*

***13 b. Stresses that tackling tax fraud and tax crimes is paramount to ensure a fair tax system; takes note of previous reports by the European Parliament which called for an ambitious review of the Anti-Money Laundering and Counter Terrorist Financing framework;***

**Amendment 212**

**Motion for a resolution**  
**Paragraph 14**

*Motion for a resolution*

14. Welcomes initiatives taken by the Commission within the framework of the Green Deal; notes with concern that no clear and holistic guidance exists on how taxation *should* contribute to achieving the goals set out in the Green Deal *and considers that the taxation system should therefore be reformed*;

*Amendment*

14. ***Reminds the Commissioner for Economy that he should focus on making our tax systems simpler, clearer and easier to use as outlined in the mission letter from the Commission President as of 1 December 2019.*** Welcomes initiatives taken by the Commission within the framework of the Green Deal; notes with concern that no clear and holistic guidance exists on how taxation *could* contribute to achieving the goals set out in the Green Deal ; ***stresses the need to opt for the free market and free competition, instead of standing up for new taxes, because this will not lead to a true public awareness of the importance of fighting climate change; asks Member States to apply favourable tax treatment to certain sustainable and environmentally friendly business models and to use it as an incentive for other companies***;

Or. en

**Amendment 213**  
**Billy Kelleher, Gilles Boyer, Olivier Chastel**

**Motion for a resolution**  
**Paragraph 14**

*Motion for a resolution*

14. Welcomes initiatives taken by the Commission within the framework of the Green Deal; notes with concern that no clear and holistic guidance exists on how taxation should contribute to achieving the goals set out in the Green Deal and considers that the taxation system should therefore be reformed;

*Amendment*

14. Welcomes initiatives taken by the Commission within the framework of the Green Deal; notes with concern that no clear and holistic guidance exists on how taxation should contribute to achieving the goals set out in the Green Deal and considers that the taxation system should therefore be reformed; ***stresses that taxation can be used both to deter certain***

*behaviours and to incentivise investments in research and development or infrastructure necessary to achieving a carbon-neutral economy;*

Or. en

#### **Amendment 214**

**Paul Tang, Pedro Marques, Aurore Lalucq**

#### **Motion for a resolution**

##### **Paragraph 14**

###### *Motion for a resolution*

14. Welcomes initiatives taken by the Commission within the framework of the Green Deal; notes with concern that no clear and holistic guidance exists on how taxation should contribute to achieving the goals set out in the Green Deal and considers that the taxation system should therefore be reformed;

###### *Amendment*

14. Welcomes initiatives taken by the Commission within the framework of the Green Deal *such as the revision of the Energy Taxation Directive(ETD) and the Carbon Border Adjustment Mechanism (CBAM)*; notes with concern that no clear and holistic guidance exists on how taxation should contribute to achieving the goals set out in the Green Deal and considers that the taxation system should therefore be reformed;

Or. en

#### **Amendment 215**

**Nicola Beer, Caroline Nagtegaal, Ondřej Kovařík**

#### **Motion for a resolution**

##### **Paragraph 14**

###### *Motion for a resolution*

14. *Welcomes* initiatives taken by the Commission within the framework of the Green Deal; notes with concern that no clear and holistic guidance *exists* on how *taxation should contribute to achieving the goals set out in* the Green Deal *and considers that the taxation system should therefore be reformed*;

###### *Amendment*

14. *Takes note of* initiatives taken by the Commission within the framework of the Green Deal; notes with concern that no clear and holistic guidance *exist* on how *the costs of the implementation of* the green deal *is to be shouldered, particularly by SMEs, in particular with a view on the large bureaucratic burden that not at last emerges due to the Taxonomy regulation*;

**Amendment 216**  
**Johan Van Overtveldt**

**Motion for a resolution**  
**Paragraph 14**

*Motion for a resolution*

14. Welcomes initiatives taken by the Commission within the framework of the Green Deal; notes **with concern** that no clear and holistic guidance exists on how taxation should contribute to achieving the goals set out in the Green Deal and considers that the taxation system should therefore be reformed;

*Amendment*

14. Welcomes initiatives taken by the Commission within the framework of the Green Deal; notes that no clear and holistic guidance exists on how taxation should contribute to achieving the goals set out in the Green Deal and considers that the taxation system should therefore be reformed, **whilst respecting the competences of the Member-States regarding taxation**;

Or. en

**Amendment 217**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 14**

*Motion for a resolution*

14. **Welcomes** initiatives taken by the Commission within the framework of the Green Deal; notes **with concern** that no clear and holistic guidance exists on how taxation **should** contribute to achieving the goals set out in the Green Deal **and considers that the taxation system should therefore be reformed**;

*Amendment*

14. **Takes note of the** initiatives taken by the Commission within the framework of the Green Deal; notes that no clear and holistic guidance exists on how taxation **may** contribute to achieving the goals set out in the Green Deal;

Or. en

**Amendment 218**  
**Gunnar Beck, H  l  ne Laporte**

**Motion for a resolution**  
**Paragraph 14**

*Motion for a resolution*

14. ***Welcomes*** initiatives taken by the Commission within the framework of the Green Deal; notes with concern that no clear and holistic guidance exists on how taxation ***should*** contribute to achieving the goals set out in the Green Deal ***and considers that the taxation system should therefore be reformed;***

*Amendment*

14. ***Takes note of*** initiatives taken by the Commission within the framework of the Green Deal; notes with concern that no clear and holistic guidance exists on how taxation ***could*** contribute to achieving the goals set out in the Green Deal;

Or. en

**Amendment 219**  
**Paul Tang, Pedro Marques, Aurore Lalucq**

**Motion for a resolution**  
**Paragraph 14 a (new)**

*Motion for a resolution*

14. ***Welcomes*** initiatives taken by the Commission within the framework of the Green Deal; notes with concern that no clear and holistic guidance exists on how taxation ***should*** contribute to achieving the goals set out in the Green Deal ***and considers that the taxation system should therefore be reformed;***

*Amendment*

***14 a. Calls on the Commission to explore all legal options to take action in the field of green taxation on a European level, including the possibility to replace the unanimity principle in the field of taxation by a qualified majority voting procedure in the area of environmental taxation as well as the application of article 192(2) of the TFEU;***

Or. en

**Amendment 220**  
**Manon Aubry**  
on behalf of the The Left Group

**Motion for a resolution**  
**Paragraph 14 a (new)**

*Motion for a resolution*

14. ***Welcomes*** initiatives taken by the Commission within the framework of the Green Deal; notes with concern that no clear and holistic guidance exists on how taxation ***should*** contribute to achieving the goals set out in the Green Deal ***and considers that the taxation system should therefore be reformed;***

*Amendment*

***14 a. Calls on the Commission to explore all legal options to take action in the field of green taxation on a European level, including the possibility to replace the unanimity principle in the field of taxation by a qualified majority voting procedure in the area of environmental taxation as well as the application of article 192(2) of the TFEU;***



**14 a. Regrets that the Commission seems to put more efforts on monitoring and reducing public spending included in the Member States' recovery plans than on setting up sufficient own resources to finance the recovery plan;**

Or. en

**Amendment 221**

**Damien Carême**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 15**

*Motion for a resolution*

15. Calls on the Commission to publish a roadmap and toolkit to guide Member States in reforming their tax systems post COVID-19; calls on the Commission to launch a comprehensive evaluation, to be followed by an action plan, on existing and important distortions in all tax areas that could severely impede Member States in reforming their tax systems;

*Amendment*

15. Calls on the Commission to publish a roadmap and toolkit to guide Member States in reforming their tax systems post COVID-19; calls on the Commission to launch a comprehensive evaluation, to be followed by an action plan, on existing and important distortions in all tax areas that could severely impede Member States in reforming their tax systems **and to protect their tax base and create a resilient and fair tax mix; calls on the Commission to launch legislative proposals introducing minimum standards, such as base or rate harmonisation, where needed to coordinate better taxation efforts;**

Or. en

**Amendment 222**

**Manon Aubry**

on behalf of the The Left Group

**Motion for a resolution**

**Paragraph 15**

*Motion for a resolution*

15. Calls on the Commission to publish

*Amendment*

15. Calls on the Commission to publish

a roadmap and toolkit to guide Member States in reforming their tax systems post COVID-19; calls on the Commission to launch a comprehensive evaluation, to be followed by an action plan, on existing and important distortions in all tax areas that could severely impede Member States in reforming their tax systems;

a roadmap and toolkit to guide Member States in reforming their tax systems post COVID-19; ***Underlines that this roadmap should push for an economically, socially and environmentally sustainable European tax system by shifting the tax burden to the wealthiest households and multinational enterprises***; calls on the Commission to launch a comprehensive evaluation, to be followed by an action plan, on existing and important distortions in all tax areas that could severely impede Member States in reforming their tax systems;

Or. en

**Amendment 223**  
**Victor Negrescu**

**Motion for a resolution**  
**Paragraph 15**

*Motion for a resolution*

15. Calls on the Commission to publish a roadmap and toolkit to guide Member States in reforming their tax systems post COVID-19; calls on the Commission to ***launch*** a comprehensive evaluation, to be followed by an action plan, on existing and important distortions in all tax areas that could severely impede Member States in reforming their tax systems;

*Amendment*

15. Calls on the Commission to publish a roadmap and toolkit to guide Member States in reforming their tax systems post COVID-19; calls on the Commission to ***prepare*** a comprehensive evaluation ***report submitted to the European Parliament***, to be followed by an action plan, on existing and important distortions in all tax areas that could severely impede Member States in reforming their tax systems;

Or. en

**Amendment 224**  
**Pedro Marques, Aurore Lalucq, Jonás Fernández, Pedro Silva Pereira, Paul Tang**

**Motion for a resolution**  
**Paragraph 15 a (new)**

*Motion for a resolution*

*Amendment*

**15 a. Reiterates that the tax shift must safeguard social sustainability; calls on the Commission to consider establishing appropriate EU-level compensation measures for negatively affected regions and communities; underlines that social earmarking for revenues of new own resources and coordinated taxes, including new environmental ones, can contribute decisively to the just transition dimension, namely by promoting more investments in sustainable and quality jobs;**

Or. en

**Amendment 225**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 15 a (new)**

*Motion for a resolution*

*Amendment*

**15 a. Calls on the European Commission to present an action plan to tackle existing taxation barriers in the EU's Single Market, including overly complicated procedures to reclaim withholding taxes and a lack of a common corporate tax base;**

Or. en

**Amendment 226**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 16**

*Motion for a resolution*

*Amendment*

16. Welcomes the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup>; calls on Member

16. Welcomes the Commission's soon-to-be-published revision of the Energy Taxation Directive (**ETD**)<sup>17</sup>; **calls for**

States to agree to close tax exemptions for aviation and maritime fuels, increase minimum rates and restore the level playing field; calls on the Commission to launch a proposal for a progressive European kerosene tax;

*aligning the taxation of energy products and electricity with EU environment and climate policies; agrees with the conducted evaluation that as technologies, national tax rates and energy markets have evolved over the past 16 years the ETD in its present form hampers the development and investment in clean energy by failing to set effective carbon prices that internalise fossil fuel's cost on the environment*; calls on Member States to agree to close tax exemptions for aviation and maritime fuels, increase minimum rates and restore the level playing field; *agrees and in line with the European Green Deal communication, the review of the directive should focus on environmental issues and therefore based on article 192 of the Treaty*; calls on the Commission to launch a proposal for a progressive European kerosene tax;

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

Or. en

## **Amendment 227** **Georgios Kyrtzos**

### **Motion for a resolution** **Paragraph 16**

#### *Motion for a resolution*

16. Welcomes the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup>; calls on Member States to agree to close tax exemptions for aviation and maritime fuels, increase minimum rates and restore the level playing field; calls on the Commission to launch a proposal for a progressive European kerosene tax;

#### *Amendment*

16. Welcomes the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup>; calls on Member States to agree to close tax exemptions for aviation and maritime fuels, increase minimum rates and restore the level playing field; calls on the Commission to launch a proposal for a progressive European kerosene tax; *calls on the Commission and Member States to launch independent studies concerning the impact on world commerce and tourism of the eventual closing of tax exemptions for*

*aviation and maritime fuels;*

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

Or. en

**Amendment 228**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 16**

*Motion for a resolution*

16. ***Welcomes*** the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup> ; ***calls on Member States to agree to close tax exemptions for aviation and maritime fuels, increase minimum rates and restore the level playing field; calls on the Commission to launch a proposal for a progressive European kerosene tax;***

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

*Amendment*

16. ***Takes note of*** the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup> ;

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

Or. en

**Amendment 229**  
**Gunnar Beck, H el ene Laporte**

**Motion for a resolution**  
**Paragraph 16**

*Motion for a resolution*

16. ***Welcomes*** the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup> ; ***calls on Member States to agree to close tax exemptions for aviation and maritime fuels, increase minimum rates and restore the level playing field; calls on the Commission to launch a proposal for a progressive***

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**EN**

*European kerosene tax;*

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

Or. en

**Amendment 230**

**Pedro Marques, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques**

**Motion for a resolution**

**Paragraph 16**

*Motion for a resolution*

16. Welcomes the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup>; ***calls on Member States to agree to close tax exemptions for aviation and maritime fuels, increase minimum rates and restore the level playing field; calls on*** the Commission to ***launch a proposal for a progressive European kerosene tax;***

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

*Amendment*

16. Welcomes the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup>; ***encourages*** the Commission to ***provide an impact assessment that considers the differentiated impact based on socioeconomic background and on each country; reminds that, for instance, low-income households and specific regions are more exposed to energy poverty issues; stresses that the climate transition must ensure affordable heating alternatives and contribute to reducing energy poverty;***

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

Or. en

**Amendment 231**

**Emmanouil Fragkos, Eugen Jurzyca**

**Motion for a resolution**

**Paragraph 16**

*Motion for a resolution*

16. Welcomes the Commission's soon-to-be-published revision of the Energy

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*Amendment*

16. Welcomes the Commission's soon-to-be-published revision of the Energy

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Taxation Directive<sup>17</sup> ; calls on Member States to agree to **close** tax exemptions for aviation and maritime fuels, **increase** minimum rates and restore the level playing field; calls on the Commission to launch a proposal for a progressive European kerosene tax;

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

Taxation Directive<sup>17</sup> ; calls on Member States to agree to **reassess their** tax exemptions for aviation and maritime fuels, **aiming not to lose these business to third countries, reconsider the** minimum rates and restore the level playing field; calls on the Commission to launch a proposal for a progressive European kerosene tax;

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

Or. en

### **Amendment 232** **Billy Kelleher**

#### **Motion for a resolution** **Paragraph 16**

##### *Motion for a resolution*

16. Welcomes the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup> ; calls on Member States to agree to close tax exemptions for aviation and maritime fuels, increase minimum rates and restore the level playing field; **calls on the Commission to launch a proposal for a progressive European kerosene tax;**

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

##### *Amendment*

16. Welcomes the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup> ; calls on Member States to agree to **gradually** close tax exemptions for aviation and maritime fuels, increase minimum rates and restore the level playing field;

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

Or. en

### **Amendment 233** **Engin Eroglu**

#### **Motion for a resolution** **Paragraph 16**

##### *Motion for a resolution*

16. Welcomes the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup>; calls on Member States to agree to close tax exemptions for aviation and maritime fuels, increase minimum rates and restore the level playing field; calls on the Commission to launch a proposal for a progressive European kerosene tax;

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

16. Welcomes the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup>; calls on Member States to agree to **quickly** close tax exemptions for aviation and maritime fuels, increase minimum rates and restore the level playing field; calls on the Commission to launch a proposal for a progressive European kerosene tax;

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

Or. de

#### **Amendment 234**

**Nicola Beer, Ondřej Kovařík, Engin Eroglu**

#### **Motion for a resolution**

##### **Paragraph 16**

###### *Motion for a resolution*

16. **Welcomes** the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup>; **calls on Member States to agree to close** tax exemptions **for aviation and maritime fuels, increase minimum rates and restore the level playing field; calls on the Commission to launch a proposal for a progressive European kerosene tax;**

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

###### *Amendment*

16. **Takes note of** the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup>; **highlights in the context of proposed** tax exemptions and **transport taxes the potential of the Emissions Trading System (ETS) that should include transportation (comprehending maritime and road transport);**

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

Or. en

#### **Amendment 235**

**Isabel Benjumea Benjumea, Andreas Schwab, Lídia Pereira**

#### **Motion for a resolution**

##### **Paragraph 16**

###### *Motion for a resolution*

###### *Amendment*



16. ***Welcomes*** the Commission's soon-to-be-published revision of the Energy Taxation Directive<sup>17</sup>; ***calls on Member States to agree to close tax exemptions for aviation and maritime fuels, increase minimum rates and restore the level playing field***; calls on the Commission to ***launch a proposal for a progressive European kerosene tax***;

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<sup>17</sup> OJ L 283, 31.10.2003, p. 51.

16. ***Looks forward to*** the Commission's soon-to-be-published revision of the Energy Taxation Directive[1]; calls on the Commission to ***present an impact assessment based equally on concerns of the protection of the environment and of international competitiveness of the aviation and maritime sector before suggesting unilateral measures***;

Or. en

#### **Amendment 236**

**Damien Carême**

on behalf of the Verts/ALE Group

#### **Motion for a resolution**

##### **Paragraph 16 a (new)**

*Motion for a resolution*

*Amendment*

***16 a. Calls on the Commission to present legislative proposals to bring VAT rates in line with environmental and health considerations and consider differentiated VAT rates based on product circularity, asks to remove exemptions for international passenger air and maritime transport, and increase relevant minimum excise duties that have lost their effect due to inflation; seeks to pair these reforms with efforts to maintain purchasing power for those with the lowest income levels in the European Union;***

Or. en

#### **Amendment 237**

**Pedro Marques, Joachim Schuster**

#### **Motion for a resolution**

##### **Paragraph 16 a (new)**

*Motion for a resolution*

*Amendment*

**16 a.** *Calls on Member States to agree to close tax exemptions for carbon-intensive aviation and maritime fuels, increase minimum rates and restore the level playing field; calls on the Commission to launch a proposal for a progressive European kerosene tax; notes that freedom of movement cannot be undermined; highlights that the kerosene tax carries a disproportionately negative social impact to peripheral regions;*

Or. en

**Amendment 238**

**Engin Eroglu**

**Motion for a resolution**

**Paragraph 16 a (new)**

*Motion for a resolution*

*Amendment*

**16a.** *Calls on the Commission to seek a solution, in international fora such as the G20 and the OECD, as to how digital businesses can in effect be subject to the same taxation as SMEs, which have less scope for tax avoidance;*

Or. de

**Amendment 239**

**Damien Carême**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 16 b (new)**

*Motion for a resolution*

*Amendment*

**16 b.** *Calls on the Commission to provide an assessment of all ineffective tax expenditures and subsidies in*

*particular those harmful to the environment and leading to negative economic distortions; calls on the Commission to establish a screening framework for tax expenditures in the EU and oblige member states to publish the fiscal costs of tax expenditures;*

Or. en

**Amendment 240**

**Pedro Marques, Niels Fuglsang, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution  
Paragraph 16 b (new)**

*Motion for a resolution*

*Amendment*

*16 b. Encourages the Commission to put forward an ambitious carbon border adjustment mechanism (CBAM); highlights that this tool is paramount to prevent carbon leakage and promote sustainable jobs and sustainable industrial production; reminds that the CBAM must be WTO-compatible even if it means not being designed as a taxation measure;*

Or. en

**Amendment 241**

**Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution  
Paragraph 16 c (new)**

*Motion for a resolution*

*Amendment*

*16 c. Calls on the Commission to assess how to better integrate positive environmental impact on consumption taxes; stresses that a “green” VAT reduction could shape consumer*

*preferences towards sustainable products and services;*

Or. en

#### **Amendment 242**

**Damien Carême**

on behalf of the Verts/ALE Group

#### **Motion for a resolution**

##### **Paragraph 17**

###### *Motion for a resolution*

17. Calls on the Commission to propose an SME tax simplification package that aims to make tax compliance more streamlined and easier for small and medium-sized businesses;

###### *Amendment*

17. Calls on the Commission to propose an SME tax simplification package that aims to make tax compliance more streamlined and easier for small and medium-sized businesses; ***this package should consist of measures for making tax reporting less burdensome, encouraging Member States and national tax administrations to digitalise their processes, and to explore ways for moving towards simplified e-accounting, e-declarations and even automatic declarations for SMEs; reminds in this regard the importance of learning from best practices in different countries and cooperative compliance;***

Or. en

#### **Amendment 243**

**Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, Christophe Hansen, Lídia Pereira**

#### **Motion for a resolution**

##### **Paragraph 17**

###### *Motion for a resolution*

17. Calls on the Commission to propose ***an*** SME tax simplification package that aims to make tax compliance more streamlined and easier for small and

###### *Amendment*

17. ***Welcomes the OECD's recommendations of November 2020 on supporting SMEs[1];*** Calls on the Commission to ***follow-up on OECD's***

medium-sized businesses;

*suggestions, to put the taxpayer at the center of the tax system rather than the tax administration ,and to propose a SME tax simplification package that aims to make tax compliance more streamlined and easier for small and medium-sized businesses;*

Or. en

**Amendment 244**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 17**

*Motion for a resolution*

17. Calls on the Commission to propose an SME tax simplification package that aims to make tax compliance more streamlined and easier for small and medium-sized businesses;

*Amendment*

17. Calls on the Commission to propose an SME tax simplification package that aims to make tax compliance more streamlined and easier for small and medium-sized businesses, *particularly when cross-border economic activities are concerned;*

Or. en

**Amendment 245**  
**Johan Van Overtveldt**

**Motion for a resolution**  
**Paragraph 17**

*Motion for a resolution*

17. Calls on the Commission to propose an SME tax simplification package that aims to make tax compliance more streamlined and easier for small and medium-sized businesses;

*Amendment*

17. Calls on the Commission to, *within its competences*, propose an SME tax simplification package that aims to make tax compliance more streamlined and easier for small and medium-sized businesses;

Or. en

**Amendment 246**  
**Damien Carême**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 17 a (new)**

*Motion for a resolution*

*Amendment*

**17 a. Calls on the Commission to set up a centralised database of VAT rates in EU Member States with a legal obligation on Member States to keep it up to date – which is not the case for the current VIES database maintained by the Commission;**

Or. en

**Amendment 247**  
**Pedro Marques, Niels Fuglsang, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Pedro Silva Pereira, Margarida Marques, Paul Tang**

**Motion for a resolution**  
**Paragraph 17 a (new)**

*Motion for a resolution*

*Amendment*

**17 a. Encourages the Commission to put forward all the legislative initiatives for taxation, including all mentioned new own-resources, as established in the Interinstitutional Agreement on budgetary cooperation of 16 December 2020;**

Or. en

**Amendment 248**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 18**

*Motion for a resolution*

*Amendment*

**18. Recalls on the Commission and the Member States to carry out regular** **deleted**

*gender impact assessments of fiscal policies from a gender equality perspective;*

Or. en

**Amendment 249**  
**Gunnar Beck, H  l  ne Laporte**

**Motion for a resolution**  
**Paragraph 18**

*Motion for a resolution*

*Amendment*

**18. Recalls on the Commission and the Member States to carry out regular gender impact assessments of fiscal policies from a gender equality perspective;** *deleted*

Or. en

**Amendment 250**  
**Isabel Benjumea Benjumea, Andreas Schwab, Markus Ferber, L  dia Pereira**

**Motion for a resolution**  
**Paragraph 18**

*Motion for a resolution*

*Amendment*

**18. Recalls on the Commission and the Member States to carry out regular gender impact assessments of fiscal policies from a gender equality perspective;** *deleted*

Or. en

**Amendment 251**  
**Damien Car  me**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 18**

*Motion for a resolution*

18. Recalls on the Commission and the Member States to carry out regular gender impact assessments of fiscal policies from a gender equality perspective;

*Amendment*

18. Recalls on the Commission and the Member States to carry out regular gender impact assessments of fiscal policies from a gender equality perspective ***focusing on the multiplier effect and implicit bias to ensure that neither direct nor indirect discrimination feature in any fiscal policies in the EU; recalls further the Commission to meet its legal obligation to promote gender equality, including in its assessments of fundamental tax policy design; underlines that reviews of Member States' tax systems within the European Semester, as well as country-specific recommendations, require thorough analyses in this regard;***

Or. en

**Amendment 252**

**Emmanouil Fragkos, Eugen Jurzyca**

**Motion for a resolution**

**Paragraph 18**

*Motion for a resolution*

18. Recalls on the Commission and the Member States to carry out regular ***gender*** impact assessments of fiscal policies from a gender equality perspective;

*Amendment*

18. Recalls on the Commission and the Member States to carry out regular impact assessments of fiscal policies from a ***geographic, social inequalities and a gender equality perspective, intra-state and on the EU level;***

Or. en

**Amendment 253**

**Johan Van Overtveldt**

**Motion for a resolution**

**Paragraph 18**



*Motion for a resolution*

18. Recalls on the Commission and the Member States to carry out regular gender impact assessments of fiscal policies **from a gender equality perspective**;

*Amendment*

18. Recalls on the Commission and the Member States to carry out regular gender **and economic** impact assessments of **its** fiscal policies;

Or. en

**Amendment 254**  
**Gunnar Beck, H  l  ne Laporte**

**Motion for a resolution**  
**Paragraph 18 a (new)**

*Motion for a resolution*

*Amendment*

**18 a. Calls on the European Commission to finally end the exemption of civil society organisations from the scope of the Anti-Money Laundering Directive and the Anti-Tax Avoidance Directive, in order to make sure that contributions to such organisations are duly scrutinized on their legality and origin, as requested by the European Court of Auditors<sup>1a</sup>, the FATF<sup>2a</sup>, the Maltese government report, backed by Moneyval<sup>3a</sup>; regrets that the European Court of Justice has deemed such scrutiny in violation of the free movement of capital<sup>4a</sup>;**

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<sup>1a</sup> **Special Report No 35/2018 of 18 December 2018 entitled ‘Transparency of EU funds implemented by NGOs: more effort needed’, which requests that the EU draw up a legal definition of NGOs.**

<sup>2a</sup> **Recommendations V and VIII of the Financial Action Task Force (FATF).**

<sup>3a</sup> **2007 Annual Report of the Maltese Commissioner for Voluntary Organisations.**

<sup>4a</sup> **Judgment of the Court of Justice of 18 June 2020, European Commission v**

Or. en

**Amendment 255**

**Damien Carême**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 18 a (new)**

*Motion for a resolution*

*Amendment*

**18 a.** *Calls for a multilateral initiative at UN or G20 level to introduce minimum carbon tax standards including a rate; notes that such multilateral initiative could lead to a Multilateral Carbon Tax Treaty that would put all countries-, high-, middle- and low-income countries on different pathways for application of a carbon tax, according to their differing levels of economic and social development; observes that recent analysis by the IMF and OECD shows that 55% of CO<sub>2</sub>-emissions from energy use across OECD and G20 countries remain completely unpriced;*

Or. en

**Amendment 256**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Paragraph 18 a (new)**

*Motion for a resolution*

*Amendment*

**18 a.** *Calls on the Commission to have in regard the principle of "less legislation, better legislation" on tax matters, avoiding consecutive legislative changes that create instability and uncertainty to market operators; therefore, call on the Commission to present, only when*

*needed, structural changes with proper impact assessments on dimensions such as taxpayers rights, tax burden and companies competitiveness;*

Or. en