



**2021/2074(INI)**

28.10.2021

# **AMENDMENTS**

## **1 - 214**

**Draft report**  
**Markus Ferber**  
(PE695.102v01-00)

The impact of national tax reforms on the EU economy  
(2021/2074(INI))



**Amendment 1**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

**Motion for a resolution**

**Citation 3 a (new)**

*Motion for a resolution*

*Amendment*

— *having regards to the Communication From The Commission To The European Parliament And The Council, 'An Action Plan For Fair And Simple Taxation Supporting The Recovery Strategy' COM(2020) 312 final,*

Or. en

**Amendment 2**

**Markus Ferber**

**Motion for a resolution**

**Citation 3 a (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the Commission communication, of 15 July 2020, an action plan for fair and simple taxation supporting the recovery strategy, COM(2020) 312,*

Or. en

**Amendment 3**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

**Motion for a resolution**

**Citation 3 b (new)**

*Motion for a resolution*

*Amendment*

— *having regards to the Communication From The Commission To The European Parliament And The Council, 'Business Taxation For The 21st*

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

**Motion for a resolution**  
**Citation 3 c (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the Commission communication of 18 May 2021, Business Taxation for the 21st Century, COM(2021) 251,*

**Amendment 5**  
**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Ivars Ijabs, Luis Garicano, Engin Eroglu, Stéphanie Yon-Courtin**

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

*Motion for a resolution*

*Amendment*

— *having regard to the Commission communication of 18 May 2021 on Business taxation for the 21st century,*

**Amendment 6**  
**Claude Gruffat**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Citation 5 f (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the Commission*

**Amendment 7**  
**Markus Ferber**

**Motion for a resolution**  
**Citation 3 b (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the Commission communication of 24 September 2020, A Capital Markets Union for people and businesses-new action plan, COM(2020) 590,*

**Amendment 8**  
**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

**Motion for a resolution**  
**Citation 3 c (new)**

*Motion for a resolution*

*Amendment*

— *having regards to country-specific recommendations and Commission's assessments of the substance of the recovery and resilience plans in the framework of the European Semester and the Recovery and Resilience Facility,*

**Amendment 9**  
**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

**Motion for a resolution**  
**Citation 3 d (new)**

*Motion for a resolution*

*Amendment*

— *having regards to the conclusions of the ECOFIN Council Meeting on 1 December 1997 concerning taxation policy - Resolution of the Council and the Representatives of the Governments of the Member States, meeting within the Council of 1 December 1997 on a code of conduct for business taxation - Taxation of saving,*

Or. en

**Amendment 10**  
**Markus Ferber**

**Motion for a resolution**  
**Citation 3 d (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the Commission report of September 2015, on Tax reforms in EU Member States 2015 - Tax policy challenges for economic growth and fiscal sustainability,*

Or. en

**Amendment 11**  
**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

**Motion for a resolution**  
**Citation 3 e (new)**

*Motion for a resolution*

*Amendment*

— *having regards to the Code of Conduct Group's (Business Taxation) Overview of EU Member States' preferential tax regimes examined since the creation of the COCG in March 1998 (8602/1/20 REV 1),*

Or. en

**Amendment 12**  
**Markus Ferber**

**Motion for a resolution**  
**Citation 3 e (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the OECD report, Tax Policy Reforms 2021, Special Edition on Tax Policy during the COVID-19 Pandemic,*

Or. en

**Amendment 13**  
**Markus Ferber**

**Motion for a resolution**  
**Citation 3 f (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the European Parliament Own-initiative Report on Reforming the EU policy on harmful tax practices (including the reform of the Code of Conduct Group), 2020/2258(INI),*

Or. en

**Amendment 14**  
**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

**Motion for a resolution**  
**Citation 3 f (new)**

*Motion for a resolution*

*Amendment*

— *having regards to its resolution of 7 October 2021 on reforming the EU policy on harmful tax practices (including the reform of the Code of Conduct Group),*

**Amendment 15**  
**Marek Belka, Niels Fuglsang**

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

*Motion for a resolution*

*Amendment*

— *having regard to the resolution of the European Parliament on the implementation of the EU requirements for exchange of tax information: progress, lessons learnt and obstacles to overcome (2020/2046(INI)),*

Or. en

**Amendment 16**  
**Claude Gruffat**  
on behalf of the Verts/ALE Group

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

*Motion for a resolution*

*Amendment*

— *having regard to the OECD Inclusive Framework agreement von pillar 1 and pillar 2 as endorsed by the G20 Ministers of Finance on the 8th of October 2021,*

Or. en

**Amendment 17**  
**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Ivars Ijabs, Luis Garicano, Engin Eroglu, Stéphanie Yon-Courtin**

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

*Motion for a resolution*

*Amendment*



— *having regard to European Parliament's report on the implementation of the EU requirements for exchange of tax information: progress, lessons learnt and obstacles to overcome (2020/2046(INI)),*

Or. en

**Amendment 18**  
**Claude Gruffat**  
on behalf of the Verts/ALE Group

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

*Motion for a resolution*

*Amendment*

— *having regard to the OECD report of 19 May 2020 entitled 'Tax and Fiscal Policy in Response to the Coronavirus Crisis: Strengthening Confidence and Resilience',*

Or. en

**Amendment 19**  
**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Ivars Ijabs, Luis Garicano, Engin Eroglu, Stéphanie Yon-Courtin**

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

*Motion for a resolution*

*Amendment*

— *having regard to the Commission's action plan for fair and simple taxation supporting the recovery strategy (COM(2020) 312 final),*

Or. en

**Amendment 20**  
**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Citation 5 c (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the IMF policy paper of 25 May 2021 entitled ‘Taxing Multinationals in Europe’,*

Or. en

**Amendment 21**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Citation 5 d (new)**

*Motion for a resolution*

*Amendment*

— *having regard to its resolution of 15 January 2019 on gender equality and taxation policies in the EU,*

Or. en

**Amendment 22**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Citation 5 e (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the Commission survey of 2020 entitled ‘Tax policies in the European Union’,*

Or. en

**Amendment 23**

**Claude Gruffat**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Citation 5 g (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the European Parliament resolution of 21 October 2021 entitled ‘Pandora Papers: implications for the efforts to combat money laundering, tax evasion and tax avoidance’,*

Or. en

**Amendment 24**  
**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

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

*Motion for a resolution*

*Amendment*

A. whereas the issue of harmful tax practices *is* debated in the *report of its Committee on Economic and Monetary Affairs of 21 July 2021* on reforming the EU policy on harmful tax practices (including the reform of the Code of Conduct Group);

A. whereas the issue of harmful tax practices *was* debated in the *Parliament's resolution* on reforming the EU policy on harmful tax practices (including the reform of the Code of Conduct Group);

Or. en

**Amendment 25**  
**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Luis Garicano, Engin Eroglu, Stéphanie Yon-Courtin**

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

*Motion for a resolution*

*Amendment*

A. whereas the *issue of harmful tax practices is debated in the report of its Committee on Economic and Monetary*

A. whereas the *European Parliament in its resolution of 7 October 2021 put forward proposals to reform* the EU policy

*Affairs of 21 July 2021 on reforming the EU policy on harmful tax practices (including **the reform of the Code of Conduct Group**);*

on harmful tax practices, including the Code of Conduct Group **on Business Taxation**;

Or. en

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

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

*Motion for a resolution*

*Amendment*

***A a. whereas the short term effects of the COVID-19 pandemic and long term structural transformation given demographic trends, digitalisation, and the transition towards a less carbon-intensive economic model have impacted Member States' choices regarding the design of future tax policies;***

Or. en

**Amendment 27**  
**Roberts Zile, Patryk Jaki**

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

*Motion for a resolution*

*Amendment*

***A a. whereas Parliament fully respects the principle of national tax sovereignty;***

Or. en

**Amendment 28**  
**Claude Gruffat**  
on behalf of the Verts/ALE Group

**Motion for a resolution**

## Recital B

### *Motion for a resolution*

B. whereas although tax policy largely remains a Member State responsibility, **the single market** requires a **minimum** degree of coordination in setting tax policy<sup>1</sup> ;

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<sup>1</sup> As laid down in Articles 110-118 TFEU.

### *Amendment*

B. whereas although tax policy largely remains a Member State responsibility, **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, dumping and tax competition and therefore require a** degree of coordination **or harmonisation** in setting tax policy<sup>1</sup> ;

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<sup>1</sup> As laid down in Articles 110-118 TFEU.

Or. en

## Amendment 29

**Roberts Zile, Patryk Jaki**

### **Motion for a resolution**

#### **Recital B**

### *Motion for a resolution*

B. whereas although tax policy **largely** remains a Member State responsibility, the single market requires a minimum degree of coordination in setting tax policy<sup>1</sup> ;

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<sup>1</sup> As laid down in Articles 110-118 TFEU.

### *Amendment*

B. whereas although tax policy remains a Member State responsibility, **in order to achieve a better functioning Single market while respecting the Council unanimous acting in respect to the Special legislation procedure**, the single market requires a minimum degree of coordination in setting tax policy<sup>1</sup> ;

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<sup>1</sup> As laid down in Articles 110-118 TFEU.

Or. en

## Amendment 30

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

### **Motion for a resolution**

## Recital B

### *Motion for a resolution*

B. whereas although tax policy largely remains a Member State responsibility, the single market requires **a minimum degree of coordination** in setting tax policy<sup>1</sup> ;

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<sup>1</sup> As laid down in Articles 110-118 TFEU.

### *Amendment*

B. whereas although tax policy largely remains a Member State responsibility, the single market requires coordination in setting tax policy<sup>1</sup> **whereas national measures impact tax collection of other Member States and can have a distortive effect on both fair competition and investments;**

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<sup>1</sup> As laid down in Articles 110-118 TFEU.

Or. en

## Amendment 31

**José Gusmão, Manon Aubry, Martin Schirdewan**

### **Motion for a resolution**

#### **Recital B**

### *Motion for a resolution*

B. whereas although tax policy largely remains a Member State responsibility, the single market requires a minimum degree of coordination in setting tax policy<sup>1</sup> ;

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<sup>1</sup> As laid down in Articles 110-118 TFEU.

### *Amendment*

B. whereas although tax policy largely remains a Member State responsibility, the single market requires a minimum degree of coordination in setting tax policy<sup>1</sup>, **especially concerning the fight against tax evasion;**

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<sup>1</sup> As laid down in Articles 110-118 TFEU.

Or. en

## Amendment 32

**Johan Van Overtveldt**

### **Motion for a resolution**

#### **Recital B**

### *Motion for a resolution*

B. whereas **although** tax policy

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### *Amendment*

B. whereas tax policy largely remains,

largely remains a Member State responsibility, the single market **requires** a minimum degree of coordination in setting tax policy<sup>1</sup>;

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<sup>1</sup> As laid down in Articles 110-118 TFEU.

**in principle**, a Member State responsibility, the single market **can require** a minimum degree of coordination in setting tax policy<sup>1</sup>;

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<sup>1</sup> As laid down in Articles 110-118 TFEU.

Or. nl

### **Amendment 33**

**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Luis Garicano, Stéphanie Yon-Courtin**

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

##### **Recital B**

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

B. whereas although tax policy largely remains a Member State responsibility, the single market requires **a minimum degree of coordination** in setting tax policy<sup>1</sup> ;

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<sup>1</sup> As laid down in Articles 110-118 TFEU.

###### *Amendment*

B. whereas although tax policy largely remains a Member State responsibility, the single market requires **harmonization** in setting tax policy<sup>1</sup> ;

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<sup>1</sup> As laid down in Articles 110-118 TFEU.

Or. en

### **Amendment 34**

**Niels Fuglsang, Pedro Marques, Paul Tang**

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

##### **Recital B a (new)**

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

**B a. whereas Member States continue to lose tax revenue due to harmful tax practices, and estimates of lost revenues due to corporate tax avoidance range from EUR 36-37 billion<sup>1a</sup> to EUR 160-190 billion<sup>1b</sup> per year;**

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<sup>1a</sup> **European Commission, Annual Report on Taxation 2021**

*<sup>1b</sup> Dover, R. et al: 'Bringing transparency, coordination and convergence to corporate tax policies in the European Union, Part I: Assessment of the magnitude of aggressive corporate tax planning', European Parliament, Directorate-General for Parliamentary Research Services, European Added Value Unit, September 2015*

Or. en

### **Amendment 35**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq**

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

##### **Recital C**

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

C. whereas tax policy fragmentation creates various obstacles for companies and citizens in the single market, including legal uncertainty, red tape, the risk of double taxation and difficulties claiming tax refunds; whereas these obstacles discourage cross-border economic activity in the single market; whereas policy fragmentation also creates risks for tax authorities such as double non-taxation and arbitrage possibilities (such as tax planning);

###### *Amendment*

C. whereas tax policy fragmentation creates various obstacles for companies and citizens in the single market, including legal uncertainty, red tape, the risk of double taxation and difficulties claiming tax refunds; whereas these obstacles discourage cross-border economic activity in the single market; whereas policy fragmentation also creates risks for tax authorities such as double non-taxation and arbitrage possibilities (such as *aggressive* tax planning); *whereas some tax loopholes between Member States legislations, or between Member States and third countries, have been exploited as tax avoidance schemes;*

Or. en

### **Amendment 36**

**José Gusmão, Manon Aubry, Martin Schirdewan**

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

##### **Recital C**



*Motion for a resolution*

C. whereas **tax** policy fragmentation **creates** various obstacles for **companies** and citizens in the single market, including legal uncertainty, red tape, **the risk of double taxation and difficulties claiming tax refunds**; **whereas these obstacles discourage cross-border economic activity in the single market; whereas policy fragmentation also creates risks for tax authorities such as double non-taxation and arbitrage possibilities (such as tax planning)**;

*Amendment*

C. whereas policy fragmentation **may create room for tax arbitrage and so risks such as double non-taxation**; **whereas it can also create** various obstacles for **SME wanting to engage in cross-border economic activity** and citizens in the single market, including legal uncertainty **and** red tape;

Or. en

**Amendment 37**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Recital C**

*Motion for a resolution*

C. whereas tax policy fragmentation creates various obstacles for companies **and citizens** in the single market, including legal uncertainty, red tape, the risk of double taxation and difficulties claiming tax refunds; whereas these obstacles discourage cross-border economic activity in the single market; whereas policy fragmentation **also** creates risks for tax authorities such as double non-taxation and arbitrage possibilities (such as tax planning);

*Amendment*

C. whereas tax policy fragmentation creates various obstacles for **citizens and** companies in the single market, including legal uncertainty, red tape, the risk of double taxation and difficulties claiming tax refunds; whereas these obstacles discourage cross-border economic activity in the single market ; whereas policy fragmentation **equally** creates risks for tax authorities such as double non-taxation and arbitrage possibilities (such as tax planning **and aggressive tax avoidance practices**); **whereas policy fragmentations increases tax authorities' cost of enforcement ;**

Or. en

**Amendment 38**

**Roberts Zile, Patryk Jaki**

## Motion for a resolution

### Recital C

#### *Motion for a resolution*

C. whereas tax policy fragmentation creates various obstacles for companies and citizens in the single market, including legal uncertainty, red tape, the risk of double taxation and difficulties claiming tax refunds; whereas these obstacles discourage cross-border economic activity in the single market; whereas policy fragmentation also creates risks for tax authorities such as double non-taxation and arbitrage possibilities (such as tax planning);

#### *Amendment*

C. whereas tax policy fragmentation creates various obstacles for companies and citizens in the single market, including legal uncertainty, red tape, the risk of double taxation and difficulties claiming tax refunds; whereas these obstacles discourage cross-border economic activity in the single market; whereas policy fragmentation also creates risks for **digital administration in the field of taxation and** tax authorities such as double non-taxation and arbitrage possibilities (such as tax planning);

Or. en

## Amendment 39

**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Ivars Ijabs, Luis Garicano, Engin Eroglu, Stéphanie Yon-Courtin**

## Motion for a resolution

### Recital C

#### *Motion for a resolution*

C. whereas tax policy fragmentation creates various obstacles for companies and citizens in the single market, including legal uncertainty, red tape, the risk of double taxation and difficulties claiming tax refunds; whereas these obstacles discourage cross-border economic activity **in the** single market; whereas policy fragmentation also creates risks for tax authorities such as double non-taxation and arbitrage possibilities (such as tax planning);

#### *Amendment*

C. whereas tax policy fragmentation creates various obstacles for companies and citizens in the single market, including legal uncertainty, red tape, the risk of double taxation and difficulties claiming tax refunds; whereas these obstacles discourage cross-border economic activity **and can distort the EU** single market; whereas policy fragmentation also creates risks for tax authorities such as double non-taxation and arbitrage possibilities (such as tax planning);

Or. en

## Amendment 40

**Johan Van Overtveldt**

**Motion for a resolution**

**Recital C**

*Motion for a resolution*

C. whereas tax policy fragmentation **creates** various obstacles for companies and citizens in the single market, including legal uncertainty, red tape, the risk of double taxation and difficulties claiming tax refunds; whereas these obstacles discourage cross-border economic activity in the single market; whereas policy fragmentation also creates risks for tax authorities such as double non-taxation and arbitrage possibilities (such as tax planning);

*Amendment*

C. whereas tax policy fragmentation **can create** various obstacles for companies and citizens in the single market, including legal uncertainty, red tape, the risk of double taxation and difficulties claiming tax refunds; whereas these obstacles **can** discourage cross-border economic activity in the single market; whereas policy fragmentation also creates risks for tax authorities such as double non-taxation and arbitrage possibilities (such as tax planning);

Or. nl

**Amendment 41**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Recital C a (new)**

*Motion for a resolution*

*Amendment*

***C a. whereas ordinary citizens and entrepreneurs are particularly affected by the complexities of the tax system, taking into account their limited resources compared to those of multinational enterprises (MNEs);***

Or. en

**Amendment 42**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Recital D**

*Motion for a resolution*

D. ***whereas within the EU's social market economy, adequate tax levels and simple and clear tax laws should not distort economic actors' decision-making; whereas sound tax policies should support the creation of jobs and economic growth and improve the competitiveness of the EU and its Member States;***

*Amendment*

D. ***whereas sound tax policies should collect tax revenue to finance public policies and should be design in a progressive fashion, in order to fulfil their redistributive role;***

Or. en

**Amendment 43**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq**

**Motion for a resolution**

**Recital D**

*Motion for a resolution*

D. ***whereas within the EU's social market economy, adequate tax levels and simple and clear tax laws should not distort economic actors' decision-making; whereas sound tax policies should support the creation of jobs and economic growth and improve the competitiveness of the EU and its Member States;***

*Amendment*

D. ***whereas within the EU's social market economy, adequate tax levels and simple and clear tax laws should not distort economic actors' decision-making; whereas sound tax policies should support the fulfilment of policy objectives stated in Art. 3 of the TEU, including full employment, sustainable growth, social progress and improve the competitiveness of the EU and its Member States;***

Or. en

**Amendment 44**

**Claude Gruffat**

**Motion for a resolution**

**Recital D**

*Motion for a resolution*

D. ***whereas within the EU's social market economy, adequate tax levels and simple and clear tax laws should not distort economic actors' decision-making;***

*Amendment*

D. ***whereas within the EU's social market economy, adequate tax levels and simple and clear tax laws should aim at being least distortive as possible; whereas***

whereas *sound tax policies* should *support the creation of jobs and economic growth and improve the competitiveness of the EU and its Member States*;

*holistic tax systems* should *fulfil four objectives including revenue raising, redistribution, repricing and representation leading to fair societies and sustainable and carbon-neutral economy*;

Or. en

#### **Amendment 45**

**José Gusmão, Manon Aubry, Martin Schirdewan**

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

#### **Recital D a (new)**

*Motion for a resolution*

*Amendment*

***D a. whereas tax competition in Europe appears to have influenced the decline in CIT rates that has brought the average European CIT rate below the average rate in OECD countries<sup>1a</sup>; whereas according to the Commission's Annual Report on Taxation 2021, an estimated EUR 36-37 billion of corporate income tax (CIT) revenue are lost per year due to tax avoidance in the EU;***

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***<sup>1a</sup> IMF report, Taxing Multinationals in Europe, 2021:  
<https://www.imf.org/en/Publications/Departmental-Papers-Policy-Papers/Issues/2021/05/25/Taxing-Multinationals-in-Europe-50129>***

Or. en

#### **Amendment 46**

**Claude Gruffat**

on behalf of the Verts/ALE Group

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

#### **Recital D a (new)**

*Motion for a resolution*

*Amendment*

***D a. whereas the economic recovery and the challenges regarding climate crisis, the ecological transition, the digitization of the economy involve very profound changes and increase the need to mobilise more resources and re-evaluate the current taxation policies, in particular the many loopholes embedded in complex national taxation policies, so that this transition is fair;***

Or. en

**Amendment 47**

**Isabel Benjumea Benjumea, José Manuel García-Margallo y Marfil**

**Motion for a resolution**

**Recital D a (new)**

*Motion for a resolution*

*Amendment*

***D a. Whereas fiscal measures should not hinder private initiatives that generate economic growth, revive countries' economies and promote job creation in the EU;***

Or. es

**Amendment 48**

**Roberts Zile, Patryk Jaki**

**Motion for a resolution**

**Recital D a (new)**

*Motion for a resolution*

*Amendment*

***D a. whereas tax competition particularly for Member States which have lower levels of accumulated wealth or quality of life is the main factor to contribute to strengthening their economic and social cohesion;***

**Amendment 49**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq**

**Motion for a resolution**

**Recital D a (new)**

*Motion for a resolution*

*Amendment*

***D a. whereas the weighted average statutory corporate income tax rate in OECD countries has declined from 46.52 % in 1980 to 25.85 % in 2020, representing a 44 % reduction in the past 40 years;***

Or. en

**Amendment 50**

**Markus Ferber**

**Motion for a resolution**

**Recital D a (new)**

*Motion for a resolution*

*Amendment*

***D a. whereas as efficient tax systems are marked by being transparent, easy to comply with and generating consistent tax revenue;***

Or. en

**Amendment 51**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Recital D b (new)**

*Motion for a resolution*

*Amendment*

***D b. whereas independent research<sup>2a</sup> suggests EU member states collectively lose most corporate tax revenues to other***

*EU member states than third countries; underlines that the main cause for this loss of revenues is the lack of legislative action against intra-EU aggressive tax practices and harmful tax competition;*

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*<sup>2a</sup> Thomas Tørslov, Ludvig Wier and Gabriel Zucman, *The Missing Profits of Nations*, Working Paper, April 2020, available from <https://missingprofits.world/>*

Or. en

## **Amendment 52**

**Claude Gruffat**

on behalf of the Verts/ALE Group

### **Motion for a resolution**

#### **Recital E**

##### *Motion for a resolution*

E. whereas the overall level of taxation differs considerably between Member States, as demonstrated by the fact that the tax-to-GDP ratio varied between 22.1 % in Ireland and 46.1 % in Denmark in 2019<sup>2</sup> ; whereas on aggregate, the tax **burden** in the EU (40.1 %) is **high even when** compared to **other advanced economies** (the Organisation for Economic Co-operation and Development (OECD) average **was 34.3 %** in 2018);

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<sup>2</sup> Commission Annual Report on Taxation 2021, p. 24.

##### *Amendment*

E. whereas the overall level of taxation differs considerably between Member States, as demonstrated by the fact that the tax-to-GDP ratio varied between 22.1 % in Ireland and 46.1 % in Denmark in 2019<sup>2</sup>; whereas on aggregate, the tax **to GDP** in the EU (40.1 %) is **higher** compared to the Organisation for Economic Co-operation and Development (OECD) average **of 34.3 %** in 2018; **whereas strong tax competition in the EU appears to have been a major driving force behind the steep decline in corporate income tax rates that has brought the average European corporate income tax rate below the average rate in OECD countries;**

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<sup>2</sup> Commission Annual Report on Taxation 2021, p. 24.

Or. en



## Amendment 53

José Gusmão, Manon Aubry, Martin Schirdewan

### Motion for a resolution

#### Recital E

##### *Motion for a resolution*

E. whereas the overall level of taxation differs considerably between Member States, as demonstrated by the fact that the tax-to-GDP ratio varied between 22.1 % in Ireland and 46.1 % in Denmark in 2019<sup>2</sup> ; ***whereas on aggregate, the tax burden in the EU (40.1 %) is high even when compared to other advanced economies (the Organisation for Economic Co-operation and Development (OECD) average was 34.3 % in 2018);***

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<sup>2</sup> Commission Annual Report on Taxation 2021, p. 24.

##### *Amendment*

E. whereas the overall level of taxation differs considerably between Member States, as demonstrated by the fact that the tax-to-GDP ratio varied between 22.1 % in Ireland and 46.1 % in Denmark in 2019<sup>2</sup> ;

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<sup>2</sup> Commission Annual Report on Taxation 2021, p. 24.

Or. en

## Amendment 54

Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq

### Motion for a resolution

#### Recital E

##### *Motion for a resolution*

E. whereas the overall level of taxation differs considerably between Member States, as demonstrated by the fact that the tax-to-GDP ratio varied between 22.1 % in Ireland and 46.1 % in Denmark in 2019<sup>2</sup> ; whereas on aggregate, the tax burden in the EU (40.1 %) is ***high even when compared to*** other advanced economies (the Organisation for Economic Co-operation and Development (OECD) average was 34.3 % in 2018);

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<sup>2</sup> Commission Annual Report on Taxation  
2021, p. 24.

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<sup>2</sup> Commission Annual Report on Taxation  
2021, p. 24.

Or. en

**Amendment 55**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Recital E a (new)**

*Motion for a resolution*

*Amendment*

*E a. whereas international tax competition leads to suboptimal global welfare outcomes because of inefficiently low tax rates as each country attempts to make its tax system more attractive than those of others<sup>2a</sup>; whereas competition for foreign direct investment and real economic activities should therefore focus less on taxation and more on true value drivers such as good infrastructure, high levels of education, available workforce, legal certainty, independent judiciary, innovation, research and development, development of SMEs, and quality healthcare for which tax revenues are needed;*

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*<sup>2a</sup> IMF report, Taxing Multinationals in Europe, 2021 ;*

Or. en

**Amendment 56**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq**

**Motion for a resolution**

**Recital E a (new)**

*Motion for a resolution*

*Amendment*

*E a. whereas some MNEs have market values above Member States' GDP and are thus as economically resourceful as some Member States;*

Or. en

**Amendment 57**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq**

**Motion for a resolution**

**Recital E b (new)**

*Motion for a resolution*

*Amendment*

*E b. whereas many business models do not require physical infrastructure in order to carry out transactions with customers and make profits, allowing some multinational digital companies to pay taxes of close to zero on their revenue made in the EU; whereas these companies have a massive impact on EU consumers and the internal market but contribute close to nothing to Member States' public revenue;*

Or. en

**Amendment 58**

**Niels Fuglsang, Pedro Marques, Paul Tang**

**Motion for a resolution**

**Recital E c (new)**

*Motion for a resolution*

*Amendment*

*E c. whereas the OECD/G20 Inclusive Framework on BEPS agreed on a two-pillar reform of the international tax system to address the challenges arising from the digitalisation of the economy, including a minimum effective corporate tax rate of 15 %;*

Or. en

**Amendment 59**  
**Gianna Gancia**

**Motion for a resolution**  
**Recital F**

*Motion for a resolution*

F. whereas during the pandemic, many countries resorted to **tax reforms** in order to support the economy and only a subset of these measures were temporary; whereas these **tax reforms encompassed** immediate relief **measures** for businesses and households such as payment referrals, enhanced loss carry-forwards or accelerated tax refunds, as well as recovery-oriented stimulus measures<sup>3</sup>;

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<sup>3</sup> OECD, Tax Policy Reforms 2021 – Special Edition on Tax Policy during the COVID-19 Pandemic, 21 April 2021, p. 30.

*Amendment*

F. whereas during the pandemic, many countries resorted to **introducing tax measures** in order to support the economy and only a subset of these measures were temporary; whereas **some of these included measures to provide** immediate relief for businesses and households such as payment referrals, enhanced loss carry-forwards or accelerated tax refunds, as well as recovery-oriented stimulus measures<sup>3</sup>;

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<sup>3</sup> OECD, Tax Policy Reforms 2021 – Special Edition on Tax Policy during the COVID-19 Pandemic, 21 April 2021, p. 30.

Or. it

**Amendment 60**  
**Isabel Benjumea Benjumea, José Manuel García-Margallo y Marfil**

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

*Motion for a resolution*

***F a. Whereas, as part of their response to the COVID-19 pandemic, many EU governments introduced fiscal measures aimed at providing liquidity to both businesses and households; whereas business taxation should be a tool to support recovery through simple, stable and SME-friendly tax rules that do not hamper economic recovery with an excessive tax burden, but incentivise international investments in EU***

*Amendment*

*economies;*

Or. es

**Amendment 61**  
**José Gusmão, Manon Aubry, Martin Schirdewan**

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

*Motion for a resolution*

*Amendment*

*F a. whereas regressive changes in the taxation of labour, corporations, consumption and wealth, observable in recent decades across the Member States, have resulted in a weakening of the redistributive power of tax systems and contributed to the trend in rising income inequality; whereas this structural change in taxation has shifted the tax burden towards low-income groups;*

Or. en

**Amendment 62**  
**Lídia Pereira**

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

*Motion for a resolution*

*Amendment*

*F a. whereas the economic recovery effort must be enhanced by reforms on taxation that preserves taxpayers rights, reduces bureaucracy and aim to reduce the tax burden both on individuals and companies;*

Or. en

**Amendment 63**  
**Markus Ferber**

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

*Motion for a resolution*

*Amendment*

***F a. whereas growth-oriented tax reforms shift the tax burden away from income and labour taxes towards consumption and property taxes and aim to broaden the tax base while lowering tax rates;***

Or. en

**Amendment 64**  
**Roberts Zile, Patryk Jaki**

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

*Motion for a resolution*

*Amendment*

***F a. whereas possible aggressive tax planning should be addressed in the countries' Recovery and Resilience plans that have received country-specific recommendations on this issue;***

Or. en

**Amendment 65**  
**Markus Ferber**

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

*Motion for a resolution*

*Amendment*

***F b. whereas the rationale for national tax policy reforms differs from case to case reflecting the structural characteristics of their economies and can encompass motives such as making taxation more reliable and certain, enabling economic growth, raising***

*revenue, distributional purposes, setting of behavioural incentives, keeping up with structural changes in the economy;*

Or. en

**Amendment 66**  
**Markus Ferber**

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

*Motion for a resolution*

*Amendment*

*F c. whereas in aggregate, the composition of the tax mix (tax on labour, consumption, capital, corporate income) in the EU has remained broadly stable in the 2004-2019 period, while the overall level of tax revenues has slightly increased<sup>1a</sup>;*

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<sup>1a</sup> *EU Annual Report on Taxation 2021 p. 28*

Or. en

**Amendment 67**  
**Markus Ferber**

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

*Motion for a resolution*

*Amendment*

*F d. whereas the composition of the tax mix (relative shares of labour, consumption, capital and other taxes) varies significantly in the EU with some Member States having a more growth-friendly tax mix than others;*

Or. en

**Amendment 68**  
**Markus Ferber**

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

*Motion for a resolution*

*Amendment*

*F e. whereas a shift towards consumption-based taxes does not necessarily make the tax system more regressive;*

Or. en

**Amendment 69**  
**Claude Gruffat**  
on behalf of the Verts/ALE Group

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

*Motion for a resolution*

*Amendment*

1. Recalls that Member States are free to decide on their own economic policies and in particular their own tax policies; *recalls*, however, that *Member States must exercise this competence consistently with Union law*;

1. Recalls that Member States are free to decide on their own economic policies and in particular their own tax policies *within the boundaries of the EU treaties and insofar EU law is transposed and properly enforced; highlights*, however, that *tax differentials and excessive tax competition distort the international allocation of capital and production and the cross-border spillovers of other countries' tax policies may limit de facto tax sovereignty*;

Or. en

**Amendment 70**  
**Gilles Boyer, Dragoş Pişlaru, Olivier Chastel, Luis Garicano, Engin Eroglu, Stéphanie Yon-Courtin**

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



*Motion for a resolution*

1. Recalls that Member States are free to decide on their own economic policies and in particular their own tax policies; recalls, however, that Member States must exercise this competence consistently with Union law;

*Amendment*

1. Recalls that Member States are free to decide on their own economic policies ***which can lead to policy fragmentation in the field of taxation and an un-level playing field within the Union*** and in particular their own tax policies; recalls, however, that Member States must exercise this competence consistently with Union law ***thereby allowing for fair competition and avoiding any distortion of the EU single market;***

Or. en

**Amendment 71**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 1**

*Motion for a resolution*

1. Recalls that Member States are free to decide on their own economic policies and in particular their own tax policies; recalls, however, that Member States ***must exercise this competence consistently with Union law;***

*Amendment*

1. Recalls that Member States are free to decide on their own economic policies and in particular their own tax policies; recalls, however, that ***the last decades have been marked by unfair competition and, consequently, by a decreasing trend of corporate tax rates leading to a race to the bottom; stresses the urgent need for coordination in tax policy by Member States;***

Or. en

**Amendment 72**

**Caroline Nagtegaal, Linea Sogaard-Lidell, Engin Eroglu, Ondřej Kovařík, Ivars Ijabs, Billy Kelleher, Nicola Beer**

**Motion for a resolution**

**Paragraph 1**

*Motion for a resolution*

*Amendment*

1. Recalls that Member States are free to decide on their own economic policies and in particular their own tax policies; recalls, however, that Member States must exercise this competence consistently with Union law;

1. Recalls that Member States are free to decide on their own economic policies and in particular their own tax policies; ***emphasises that it logically follows that decisions in the Council regarding tax matters require unanimity***; recalls, however, that Member States must exercise this competence consistently with Union law;

Or. en

### **Amendment 73**

**Marek Belka, Niels Fuglsang**

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

##### *Motion for a resolution*

1. Recalls that Member States are free to decide on their own economic policies and in particular their own tax policies; recalls, however, that Member States must exercise this competence consistently with Union law;

##### *Amendment*

1. Recalls that Member States are free to decide on their own economic policies and in particular their own tax policies; recalls, however, that Member States must exercise this competence consistently with Union law; ***Reminds about the existence of the Art. 116 TFEU***;

Or. en

### **Amendment 74**

**José Gusmão, Manon Aubry, Martin Schirdewan**

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

##### *Motion for a resolution*

##### *Amendment*

***1 a. Highlights the non-binding nature of the Code of Conduct and that the report of 21 July 2021 on reforming the EU policy on harmful tax practices (including the reform of the Code of Conduct Group) asked for it to become binding; deplores the fact that Member States could maintain a harmful regime***

*without facing any repercussions, highlighting in this regard that EU blacklisted countries are responsible for less than 2 percent of global tax losses, while in comparison, EU member states are responsible for 36 percent<sup>3a</sup>;*

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*<sup>3a</sup> The State of Tax Justice 2020 - Tax Justice Network*

Or. en

**Amendment 75**  
**Lídia Pereira**

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

*Motion for a resolution*

*Amendment*

*1 a. Calls on the Member States to perform reforms on tax systems, taking advantage of the opportunities that come from the impact of European instruments that aim to support the economic recovery; stresses that these reforms must respect the European fiscal framework; recalls that these reforms are performed in full respect of national competences on tax matters, but a strong coordination between Member States results in significant added-value;*

Or. en

**Amendment 76**  
**Isabel Benjumea Benjumea, José Manuel García-Margallo y Marfil**

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

*Motion for a resolution*

*Amendment*

*1 a Recalls that free tax competition between EU Member States must be*

*coordinated in order to facilitate and encourage cross-border operations by individuals and companies, and to make the EU an attractive market for international investment both at national level in each Member State and in the Union as a whole;*

Or. es

**Amendment 77**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 1 b (new)**

*Motion for a resolution*

*Amendment*

*1 b. Stresses that the design of taxation policies should take into account how it impacts in different social groups, especially for low-income earners and women; Reiterates, in this context, the points from European Parliament resolution of 15 January 2019 on gender equality and taxation policies in the EU; Calls on the Member States not to reduce the progressive nature of their personal income tax systems, for example by attempting to simplify personal income taxation;*

Or. en

**Amendment 78**

**Isabel Benjumea Benjumea, José Manuel García-Margallo y Marfil**

**Motion for a resolution**

**Paragraph 1 b (new)**

*Motion for a resolution*

*Amendment*

*1 b Recalls that harmful tax practices can come in many guises and also encompass very high effective tax rate policies; stresses that the notion of fair tax*

*regimes does not necessarily mean raising taxes across the board; points out that the impacts on the internal market of both extremes should be considered as market distortions;*

Or. es

**Amendment 79**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 1 c (new)**

*Motion for a resolution*

*Amendment*

*1 c. Notes the current decision making process in the Council has proved inefficient in responding to the legislative needs to foster coordination among Member States and fight harmful tax practices; call for all possibilities offered by the TFEU to be explored; recalls that the procedure laid down in Article 116 TFEU can be applied when harmful tax practices are distorting the condition of competition in the internal market and that this Treaty provision does not alter the distribution of competences between the Union and the Member States;*

Or. en

**Amendment 80**

**Isabel Benjumea Benjumea, José Manuel García-Margallo y Marfil**

**Motion for a resolution**

**Paragraph 1 c (new)**

*Motion for a resolution*

*Amendment*

*1 c Takes the view that countries' tax policies should be geared towards making businesses more competitive, encouraging private investment, generating more jobs and ensuring that states continue to raise*

*revenues so as to be able to finance their essential functions and sustainable economic and social growth over time;*

Or. es

**Amendment 81**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 1 d (new)**

*Motion for a resolution*

*Amendment*

**1 d. Highlights that some bilateral tax treaties established between EU countries and developing countries have harmful effects on the latter, including by raising the levels of poverty; Notes that this is inconsistent with the spirit of cooperation predicted in the TFEU;**

Or. en

**Amendment 82**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 1 e (new)**

*Motion for a resolution*

*Amendment*

**1 e. Underlines that unfair and regressive taxes such as VAT show an upward trend in the European Union and represent 7,1% of GDP, whereas fairer taxes such as corporate taxes are decreasing and represent only 2,8% of GDP; stresses that this trend does not go in the right direction as the gap between those figures was one percentage point lower in 2006;**

Or. en

**Amendment 83**  
**José Gusmão, Manon Aubry, Martin Schirdewan**

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

*Motion for a resolution*

*Amendment*

**1 f. 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 84**  
**Claude Gruffat**  
on behalf of the Verts/ALE Group

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

*Motion for a resolution*

*Amendment*

2. Notes that the estimated tax compliance costs for large companies amount to about 2 % of taxes paid, while for small and medium-sized enterprises (SMEs) the estimate is about 30 % of taxes paid<sup>4</sup> ;

2. Notes that the estimated tax compliance costs for large companies (**MNEs**) amount to about 2 % of taxes paid, while for small and medium-sized enterprises (SMEs) the estimate is about 30 % of taxes paid<sup>4</sup> ; **notes further that empirical evidence suggests that MNEs' profits tend to be taxed less than profits of domestic peers, reflecting profit shifting from high- to low-tax affiliates ;**

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<sup>4</sup> Commission Communication of 15 July 2020 on an action plan for fair and simple taxation supporting the recovery strategy, p. 6 (COM(2020)0312).

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<sup>4</sup> Commission Communication of 15 July 2020 on an action plan for fair and simple taxation supporting the recovery strategy, p. 6 (COM(2020)0312).

Or. en

**Amendment 85**

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

*Motion for a resolution*

3. Highlights that differences in national tax regimes present obstacles to SMEs trying to operate across borders; stresses that compared to multinational enterprises, SMEs have fewer resources to spend on tax compliance **and tax optimisation**; points out that the share of expenditure used for tax compliance purposes is higher for SMEs than for multinational enterprises;

*Amendment*

3. Highlights that differences in national tax regimes present obstacles to SMEs trying to operate across borders; stresses that compared to multinational enterprises, SMEs have fewer resources to spend on tax compliance **while MNEs can engage into aggressive tax planning**; points out that the share of expenditure used for tax compliance purposes is higher for SMEs than for multinational enterprises; **recalls that some Member States has developed schemes that would tax profits made in an international context at a lower rate than the national nominal rate, thus putting SMEs at a competitive disadvantage<sup>3a</sup>**;

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<sup>3a</sup>

[https://ec.europa.eu/commission/presscorner/detail/en/IP\\_19\\_5578](https://ec.europa.eu/commission/presscorner/detail/en/IP_19_5578)

Or. en

**Amendment 86**  
**Johan Van Overtveldt**

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

*Motion for a resolution*

3. Highlights that differences in national tax regimes present obstacles to SMEs trying to operate across borders; stresses that compared to multinational enterprises, SMEs have fewer resources to spend on tax compliance and tax optimisation; points out that the share of expenditure used for tax compliance purposes is higher for SMEs than for

*Amendment*

3. Highlights that differences in national tax regimes **can** present obstacles to SMEs trying to operate across borders; stresses that compared to multinational enterprises, SMEs have fewer resources to spend on tax compliance and tax optimisation; points out that the share of expenditure used for tax compliance purposes is higher for SMEs than for



multinational enterprises;

multinational enterprises;

Or. nl

#### **Amendment 87**

**José Gusmão, Manon Aubry, Martin Schirdewan**

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

##### **Paragraph 3**

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

3. Highlights that differences in national tax regimes present obstacles to SMEs trying to operate across borders; stresses that compared to multinational enterprises, SMEs have fewer resources to spend on tax compliance and tax ***optimisation; points out that the share of expenditure used for tax compliance purposes is higher for SMEs than for multinational enterprises;***

###### *Amendment*

3. Highlights that differences in national tax regimes present obstacles to SMEs trying to operate across borders; stresses that compared to multinational enterprises, SMEs have fewer resources to spend on tax compliance and tax ***planning and are therefore jeopardized by national measures aimed at attracting multinationals' profits;***

Or. en

#### **Amendment 88**

**Isabel Benjumea Benjumea, José Manuel García-Margallo y Marfil**

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

##### **Paragraph 3 a (new)**

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

###### *Amendment*

***3 a. Warns of the risks and impacts that the creation of new green and digital taxes at the national level may have on SMEs, both in terms of high conduct standards and excessive compliance costs associated with these new tax obligations;***

Or. es

#### **Amendment 89**

**Roberts Zile, Patryk Jaki**

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

*Motion for a resolution*

*Amendment*

4. *Notes that tax base harmonisation such as the common corporate tax base or the ‘Business in Europe: Framework for Income Taxation’ could reduce the cost of tax compliance for SMEs that operate in more than one Member State;*

*deleted*

Or. en

**Amendment 90**

**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Luis Garicano, Engin Eroglu, Stéphanie Yon-Courtin**

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

*Motion for a resolution*

*Amendment*

4. *Notes that tax base harmonisation such as the common corporate tax base or the ‘Business in Europe: Framework for Income Taxation’ could reduce the cost of tax compliance for SMEs that operate in more than one Member State;*

4. *Welcomes the Commission’s Communication on Business taxation for the 21st century stating that “the lack of a common corporate tax system in the Single Market acts as a drag on competitiveness (...) and that it creates a competitive disadvantage compared to third country markets”; stresses that tax base harmonisation such as the common corporate tax base or the ‘Business in Europe: Framework for Income Taxation’ could reduce the cost of tax compliance for SMEs that operate in more than one Member State; looks forward to the European Commission’s proposal on BEFIT expected in 2023 and calls on Member States to swiftly agree on an ambitious proposal for a single EU corporate tax rulebook providing for a fairer allocation of taxing rights between Member States;*

Or. en

## Amendment 91

Claude Gruffat

on behalf of the Verts/ALE Group

### Motion for a resolution

#### Paragraph 4

##### *Motion for a resolution*

4. Notes that tax base harmonisation such as the common corporate tax base or the ‘Business in Europe: Framework for Income Taxation’ could reduce the cost of tax compliance for SMEs that operate in more than one Member State;

##### *Amendment*

4. Notes that tax base harmonisation such as the common corporate tax base or the ‘Business in Europe: Framework for Income Taxation’ (**BEFIT**) could reduce the cost of tax compliance for SMEs that operate in more than one Member State; **reiterates that taxing profits where the economic activities take place will allow governments to offer a level playing field for their SMEs, that struggle to cope with unfair competition from MNEs; highlights the need to tax corporations on the basis of a fair and effective formula for the allocation of taxing rights between countries;**

Or. en

## Amendment 92

Caroline Nagtegaal, Linea Sogaard-Lidell, Engin Eroglu, Ondřej Kovařík, Billy Kelleher, Nicola Beer

### Motion for a resolution

#### Paragraph 4

##### *Motion for a resolution*

4. Notes that tax base harmonisation such as the common corporate tax base or the ‘Business in Europe: Framework for Income Taxation’ could reduce the cost of tax compliance for SMEs that operate in more than one Member State;

##### *Amendment*

4. Notes that tax base harmonisation such as the common corporate tax base or the ‘Business in Europe: Framework for Income Taxation’ could reduce the cost of tax compliance for SMEs that operate in more than one Member State; **stresses that its proposed introduction must not lead to direct or indirect taxation of companies by the EU;**

**Amendment 93**  
**Johan Van Overtveldt**

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

*Motion for a resolution*

4. Notes that tax base harmonisation such as the common corporate tax base *or the ‘Business in Europe: Framework for Income Taxation’* could reduce the cost of tax compliance for SMEs that operate in more than one Member State;

*Amendment*

4. Notes that tax base harmonisation such as the common corporate tax base *agreed within the OECD* could reduce the cost of tax compliance for SMEs that operate in more than one Member State;

Or. nl

**Amendment 94**  
**José Gusmão, Manon Aubry, Martin Schirdewan**

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

*Motion for a resolution*

4. Notes that tax base harmonisation such as the common corporate tax base or the ‘Business in Europe: Framework for Income Taxation’ could reduce the cost of tax compliance for SMEs that operate in more than one Member State;

*Amendment*

4. Notes that tax base harmonisation such as the common corporate tax base or the ‘Business in Europe: Framework for Income Taxation’ could reduce the cost of tax compliance for SMEs that operate in more than one Member State, *while also contributing to design a fairer taxation system in the EU*;

Or. en

**Amendment 95**  
**José Manuel García-Margallo y Marfil, Isabel Benjumea Benjumea**

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

*Motion for a resolution*

4. Notes that tax base harmonisation such as the common corporate tax base or the ‘Business in Europe: Framework for Income Taxation’ could reduce the cost of tax compliance for SMEs that operate in more than one Member State;

*Amendment*

4. Notes that tax base harmonisation such as the common corporate tax base or the **BEFIT** ‘Business in Europe: Framework for Income Taxation’ could reduce the cost of tax compliance for SMEs that operate in more than one Member State;

Or. es

**Amendment 96**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 4 a (new)**

*Motion for a resolution*

*Amendment*

***4 a. Notes the idea of a step wise implementation of unitary taxation in the EU, as a first step the formula apportionment could be applied to above-normal profits only ; highlights that pillar 1 of the recent OECD/G20 agreement leads to a re-allocation of such excess profits to market jurisdictions; invites the Commission to reflect on the expansion of the OECD pillar 1 principles in the EU with lower thresholds, higher allocation and a more comprehensive formula including tangible assets and employment;***

Or. en

**Amendment 97**

**José Manuel García-Margallo y Marfil, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Paragraph 4 a (new)**

*Motion for a resolution*

*Amendment*

**4 a.** *Points out that the publication of the Commission's BEFIT proposal is expected by 2023 and that its adoption may take several years. Encourages the Commission and Member States to seek more short-term solutions to promote intra-EU transactions by SMEs and reduce tax compliance costs.*

Or. es

**Amendment 98**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 4 b (new)**

*Motion for a resolution*

*Amendment*

**4 b.** *Commits that the FISC subcommittee in the European Parliament will develop, in dialogue with experts, national parliaments and citizens, guiding principles ahead of the BEFIT proposal by the European Commission in 2023;*

Or. en

**Amendment 99**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 5**

*Motion for a resolution*

*Amendment*

5. Notes that many Member States as well as the EU have introduced dedicated regimes favouring SMEs such as special VAT rules in order to offset the higher effective tax rates and higher tax compliance costs for SMEs; stresses that such special treatment, while generally

5. Notes that many Member States as well as the EU have introduced dedicated regimes favouring SMEs such as special VAT rules in order to offset the higher effective tax rates and higher tax compliance costs for SMEs; stresses that such special treatment, while generally

positive, could risk introducing further distortions and further increasing the overall complexity of the system;

positive, could risk introducing further distortions and further increasing the overall complexity of the system;  
***highlights also that special regimes such as lower corporate income tax rates push high-income earners to incorporate avoiding progressive personal income taxation; notes that the corporate sector now accounts for a greater proportion of the overall economy due to a race to the bottom in corporate tax rates and the shift from personal income taxation to corporate income taxation;***

Or. en

### **Amendment 100** **Roberts Zile**

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

##### *Motion for a resolution*

5. Notes that many Member States as well as the EU have introduced dedicated regimes favouring SMEs such as special VAT rules in order to offset the higher effective tax rates and higher tax compliance costs for SMEs; stresses that such special treatment, while generally positive, could risk introducing further distortions and further increasing the overall complexity of the system;

##### *Amendment*

5. Notes that many Member States as well as the EU have introduced dedicated regimes favouring SMEs such as special VAT rules in order to offset the higher effective tax rates and higher tax compliance costs for SMEs; stresses that such special treatment, ***if utilised extensively***, while generally positive, could risk introducing further distortions and further increasing the overall complexity of the system; ***while stresses that tax competition is the main mechanism helping Member States to identify and close the loopholes and shortcomings responsible for tax evasion;***

Or. en

### **Amendment 101** **Marco Zanni, Valentino Grant, Antonio Maria Rinaldi**

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

## Paragraph 5

### *Motion for a resolution*

5. Notes that many Member States as well as the EU have introduced dedicated regimes favouring SMEs such as special VAT rules in order to offset the higher effective tax rates and higher tax compliance costs for SMEs; stresses that such special treatment, while **generally positive**, could risk introducing further distortions and further increasing the overall complexity of the system;

### *Amendment*

5. Notes that many Member States as well as the EU have introduced dedicated regimes favouring SMEs such as special VAT rules in order to offset the higher effective tax rates and higher tax compliance costs for SMEs; stresses that such special treatment **is generally positive; points out, however, that** while, **on the one hand, it** could risk introducing further distortions and further increasing the overall complexity of the system, **on the other, it is proving to be effective for very small SMEs whose business is mainly or exclusively conducted within a Member State;**

Or. it

## Amendment 102 Gianna Gancia

### Motion for a resolution Paragraph 5

#### *Motion for a resolution*

5. Notes that many Member States as well as the EU have introduced dedicated regimes favouring SMEs such as special VAT rules in order to offset the higher effective tax rates and higher tax compliance costs for SMEs; stresses that such special treatment, while **generally positive**, could risk introducing further distortions and further increasing the overall complexity of the system;

#### *Amendment*

5. Notes that many Member States as well as the EU have introduced dedicated regimes favouring SMEs such as special VAT rules in order to offset the higher effective tax rates and higher tax compliance costs for SMEs; stresses that such special treatment **is generally positive; points out, however, that** while, **on the one hand, it** could risk introducing further distortions and further increasing the overall complexity of the system, **on the other, it is proving to be effective for very small SMEs whose business is mainly or exclusively conducted within a Member State;**

Or. it



### Amendment 103

José Gusmão, Manon Aubry, Martin Schirdewan

#### Motion for a resolution

##### Paragraph 5

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

5. Notes that many Member States as well as the EU have introduced dedicated regimes favouring SMEs such as special VAT rules in order to offset the higher effective tax rates and higher tax compliance costs for SMEs; stresses that such special treatment, while generally positive, could risk introducing further distortions and further increasing the overall complexity of the system;

###### *Amendment*

5. Notes that many Member States as well as the EU have introduced dedicated regimes favouring SMEs such as special VAT rules in order to offset the higher effective tax rates and higher tax compliance costs for SMEs; stresses that such special treatment, while generally positive, could risk introducing further distortions, ***further possibilities of tax dodging*** and further increasing the overall complexity of the system;

Or. en

### Amendment 104

Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang

#### Motion for a resolution

##### Paragraph 5 a (new)

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

###### *Amendment*

***5 a. Notes that MNEs are the economic entities benefiting the most from the economic advantages of the Single Market; considers it essential to restore fair competition between SMEs and MNEs and therefore requests the Commission to assess the feasibility of a Single Market Levy;***

Or. en

### Amendment 105

Markus Ferber

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

*Motion for a resolution*

*Amendment*

**5 a. Calls on Member States to design tax benefits for SMEs in a way that is consistent with the overall tax regime and does not encourage SMEs to stay small;**

Or. en

**Amendment 106**  
**Roberts Zile, Patryk Jaki**

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

*Motion for a resolution*

*Amendment*

**5 a. Stresses that an effective tax system with low average tax rates is less vulnerable to tax evasion and tax optimisation;**

Or. en

**Amendment 107**  
**Markus Ferber**

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

*Motion for a resolution*

*Amendment*

**5 b. Takes note that SMEs are often less able to absorb or finance losses than larger companies because of more limited cash flows; welcomes, in this regard, the Commission's recommendation to Member States on the tax treatment of losses during the COVID-19 crisis of 18 May 2021 and calls on Member States to take these recommendations into consideration;**

**Amendment 108**

**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Luis Garicano, Stéphanie Yon-Courtin**

**Motion for a resolution**

**Subheading 3**

*Motion for a resolution*

*Amendment*

**Coordination** of tax policy

**Harmonization** of tax policy

**Amendment 109**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 5 a (new)**

*Motion for a resolution*

*Amendment*

**5 a. Observes that the common market in the EU, with the free movement of factors of production, and close economic relations with non-EU neighbours (including Norway, Switzerland, and the United Kingdom) has generated large trade, investment, and financial flows among European countries ; notes that this deep inter connectedness, without coordinated tax rules such as minimum rates or commonly defined tax bases, however, has raised the sensitivity of each country's tax bases and rate to that of other countries, magnifying in particular corporate income tax spillovers;**

**Amendment 110**

**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Luis Garicano, Stéphanie Yon-Courtin**

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

*Motion for a resolution*

6. *Notes* that the EU has developed coordination mechanisms such as peer review procedures within the Code of Conduct Group and country-specific recommendations in the context of the European Semester; points out that the Commission has recommended to six Member States that they curb aggressive tax planning as part of the 2020 country-specific recommendations;

*Amendment*

6. ***Highlights that the fragmentation of national tax policies can have a distortive effect on the EU single market and be harmful for the EU economy; welcomes*** that the EU has developed coordination mechanisms such as peer review procedures within the Code of Conduct Group (***CoC***) and country-specific recommendations in the context of the European Semester; ***believes that both these mechanisms need to be reformed; underlines that within the CoC Member States re-examine, amend or abolish their existing tax measures that constitute harmful tax competition, as well as refrain from introducing new ones in the future ; welcomes in this regard the European Parliament's position from October 2021 calling for the reform of the criteria, the scope and governance of the CoC to ensure fair taxation within the European Union***; points out that the Commission has recommended to six Member States that they curb aggressive tax planning as part of the 2020 country-specific recommendations (***CSRs***), ***recalls that the Recovery and Resilience Facility and CSRs, including those related to taxation, are intricately linked, as set out in the regulation on establishing a Recovery and Resilience Facility***;

Or. en

**Amendment 111**  
**Claude Gruffat**  
on behalf of the Verts/ALE Group

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

*Motion for a resolution*

*Amendment*

6. Notes that the EU has developed coordination mechanisms such as peer review procedures within the Code of Conduct Group and country-specific recommendations in the context of the European Semester; points out that the Commission has recommended to six Member States that they curb aggressive tax planning as part of the 2020 country-specific recommendations;

6. Notes that the EU has developed coordination mechanisms such as peer review procedures within the Code of Conduct Group and country-specific recommendations in the context of the European Semester; points out that the Commission has recommended to six Member States that they curb aggressive tax planning as part of the 2020 country-specific recommendations; ; **welcomes the Commission's integration of the country-specific recommendations to the assessment of the national recovery and resilience plans; calls on the Commission to make the country-specific recommendation regarding aggressive tax planning a regular feature of the European Semester and to further expand beyond corporate income taxation;**

Or. en

## **Amendment 112**

**Isabel Benjumea Benjumea, José Manuel García-Margallo y Marfil**

### **Motion for a resolution**

#### **Paragraph 6**

##### *Motion for a resolution*

6. Notes that the EU has developed coordination mechanisms such as peer review procedures within the Code of Conduct Group and country-specific recommendations in the context of the European Semester; points out that the Commission has recommended to six Member States that they curb aggressive tax planning as part of the 2020 country-specific recommendations;

##### *Amendment*

6. Notes that the EU has developed coordination mechanisms such as peer review procedures within the Code of Conduct Group and country-specific recommendations in the context of the European Semester; points out that the Commission has recommended to six Member States that they curb aggressive tax planning as part of the 2020 country-specific recommendations; **points out that there is a need for stronger cooperation between Member States in order to boost the role of fiscal policies as a tool for the EU's economic recovery;**

Or. es

## Amendment 113

José Gusmão, Manon Aubry, Martin Schirdewan

### Motion for a resolution

#### Paragraph 6

##### *Motion for a resolution*

6. Notes that the EU has developed coordination mechanisms such as peer review procedures within the Code of Conduct Group and country-specific recommendations in the context of the European Semester; points out that the Commission has recommended to *six Member States* that they curb aggressive tax planning as part of the 2020 country-specific recommendations;

##### *Amendment*

6. Notes that the EU has developed coordination mechanisms such as peer review procedures within the Code of Conduct Group and country-specific recommendations in the context of the European Semester; ***regrets however the criteria used to assess Member States is weaker than the one used regarding third-country jurisdictions in the EU listing process***; points out that the Commission has recommended to ***Cyprus, Hungary, Ireland, Luxembourg, Malta and the Netherlands*** that they curb aggressive tax planning as part of the 2020 country-specific recommendations;

Or. en

## Amendment 114

Gilles Boyer, Dragoş Pişlaru, Olivier Chastel, Ivars Ijabs, Luis Garicano, Engin Eroglu, Stéphanie Yon-Courtin

### Motion for a resolution

#### Paragraph 6 a (new)

##### *Motion for a resolution*

##### *Amendment*

***6 a. Reminds that since 2011 the Directive on Administrative Cooperation (DAC) lays down the rules for cooperation between Member States' tax authorities with the aim of ensuring the proper functioning of the single market; welcomes that since 2011 the scope of the Directive has been continuously widened to new domains in order to curb tax fraud and tax avoidance; welcomes the European Parliament's implementation report adopted in September 2021 identifying shortcomings in the effective***

***implementation of DAC by Member States and highlighting the need to strengthen the exchange of information between national tax authorities;***

Or. en

**Amendment 115**

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

**Motion for a resolution**

**Paragraph 6 a (new)**

*Motion for a resolution*

*Amendment*

***6 a. Recognises the positive impact of the Country Specific Recommendations in fostering needed tax reforms in those Member States that received recommendation on aggressive tax planning such as reforms on conditional withholding taxes on royalty and interest payments in case of abuse or payments to low-tax jurisdictions; regrets that some Member States have not yet, addressed the CSR on tax;***

Or. en

**Amendment 116**

**Paul Tang**

**Motion for a resolution**

**Paragraph 6 a (new)**

*Motion for a resolution*

*Amendment*

***6 a. Is interested in knowing whether the Recovery and Resilience Facility contributes to better compliance and implementation of the country-specific recommendations; invites the Commission to report on the impact of the Recovery and Resilience Facility on the implementation and of the country-specific recommendations;***

**Amendment 117**

**Markus Ferber**

**Motion for a resolution**

**Paragraph 6 a (new)**

*Motion for a resolution*

*Amendment*

**6 a. Takes note of the EU's role on indirect taxes to ensure the establishment and the functioning of the internal market and to avoid distortion of competition; notes, in this context, the existing limits of the special legislative procedure to realize these objectives;**

Or. en

**Amendment 118**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

**Motion for a resolution**

**Paragraph 6 b (new)**

*Motion for a resolution*

*Amendment*

**6 b. Considers the CSR on tax a powerful tool; understands that in the Framework of the Resilience and Recovery plan, the Commission is also assessing how Member States intend to tackle aggressive tax planning; however regrets the disappearance of the assessment of Member States' tax features that can facilitate aggressive tax planning;**

Or. en

**Amendment 119**

**Paul Tang**



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

*Motion for a resolution*

*Amendment*

**6 b. Deplores the fact that the Netherlands has delayed implementation of the country-specific recommendations on the facilitation of aggressive tax planning and did not hand in their recovery and resilience plans to the Commission;**

Or. en

**Amendment 120**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq**

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

*Motion for a resolution*

*Amendment*

7. Highlights that the ideal level for tax policy coordination is on the international stage through the G20/OECD; notes that EU tax proposals based on international agreements have historically been more likely to be adopted by the Council;

7. Highlights that the ideal level for tax policy coordination is on the international stage through the G20/OECD; notes that EU tax proposals based on international agreements have historically been more likely to be adopted by the Council; ***urges the Commission and Member States to work together and ensure the transposition into EU law of the Inclusive Framework agreement on the two Pillars as announced by the President of the Commission in its State of the Union Letter of Intent 2021; recognises that the economic integration of the EU requires more coordination than other economic areas; notes that when translating the BEPS 15 Action of the Base Erosion and Profit Shifting project from OECD/G20, the EU went further in adding Controlled Foreign Company Rules into the Anti-Tax Avoidance Directive;***

Or. en

## Amendment 121

José Gusmão, Manon Aubry, Martin Schirdewan

### Motion for a resolution

#### Paragraph 7

##### *Motion for a resolution*

7. Highlights that the ideal level for tax policy coordination is on the international stage through the G20/OECD; notes that EU tax proposals based on international agreements have historically been more likely to be adopted by the Council;

##### *Amendment*

7. Highlights that the ideal level for tax policy coordination is on the international stage through the G20/OECD; ***stresses nevertheless that developing countries should be fully included in the negotiation process***; notes that EU tax proposals based on international agreements have historically been more likely to be adopted by the Council; ***stresses, however, that neither OECD nor G20 have legislative authority, in this sense, calls on the Commission to make progresses by transposing the last results from the negotiations to EU law, and to be more ambitious by implementing a 25% minimum corporate tax rate***;

Or. en

## Amendment 122

Claude Gruffat

on behalf of the Verts/ALE Group

### Motion for a resolution

#### Paragraph 7

##### *Motion for a resolution*

7. Highlights that the ideal level for tax policy coordination is on the international stage through the G20/OECD; notes that EU tax proposals based on international agreements have historically been more likely to be adopted by the Council;

##### *Amendment*

7. Highlights that the ideal level for tax policy coordination is on the international stage through, ***amongst others***, the G20/OECD; notes that EU tax proposals based on international agreements have historically been more likely to be adopted by the Council ***due to the unanimity rule; highlights, however, that proposals by the European***

*Commission and unilateral measures at Member State level constitute a crucial step towards finding a global solution in the absence of such global solution;*

Or. en

#### **Amendment 123**

**Isabel Benjumea Benjumea, José Manuel García-Margallo y Marfil**

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

##### **Paragraph 7**

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

7. Highlights that the ideal level for tax policy coordination is on the international stage through the G20/OECD; notes that EU tax proposals based on international agreements have historically been more likely to be adopted by the Council;

###### *Amendment*

7. Highlights that the ideal level for tax policy coordination is on the international stage through the G20/OECD; notes that EU tax proposals based on international agreements have historically been more likely to be adopted by the Council; ***recalls that the Commission announced, in its Communication on Business Taxation for the 21st Century, a proposal for a directive that will reflect the OECD Model Rules with the necessary adjustments for the implementation of Pillar II on minimum effective taxation;***

Or. es

#### **Amendment 124**

**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Luis Garicano, Stéphanie Yon-Courtin**

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

##### **Paragraph 7**

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

7. Highlights that the ideal level for tax policy coordination is on the international stage through the G20/OECD; ***notes that EU tax proposals based on international agreements have historically been more likely to be adopted by the***

###### *Amendment*

7. Highlights that, ***in order to maximise the impact***, the ideal level for tax policy coordination is on the international stage through the G20/OECD; ***however recognizes that international negotiations in the field of taxation often***

*Council;*

*face difficulties to reach a consensus and are therefore slow to address the shortcomings of the international tax system; recommends in this case that the European Union should lead by example to address these shortcomings without prejudice to ongoing international negotiations;*

Or. en

### **Amendment 125**

**Niels Fuglsang, Pedro Marques, Paul Tang**

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

##### **Paragraph 7**

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

7. Highlights that the ideal level for tax policy coordination is on the international stage through the G20/OECD; notes that EU tax proposals based on international agreements have historically been more likely to be adopted by the Council;

###### *Amendment*

7. Highlights that the ideal level for tax policy coordination is on the international stage through the G20/OECD; notes that EU tax proposals based on international agreements have historically been more likely to be adopted by the Council; ***encourages, in that regard, Member States to push for similar international agreements that address the race to the bottom environment in capital gains taxes and personal income taxes for highly mobile individuals;***

Or. en

### **Amendment 126**

**Niels Fuglsang, Pedro Marques**

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

##### **Paragraph 7**

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

7. Highlights that ***the ideal level for*** tax policy coordination ***is*** on the international stage ***through the G20/OECD***; notes that EU tax proposals

###### *Amendment*

7. Highlights that tax policy coordination on the international stage ***managed to achieve significant results in recent years***; notes that EU tax proposals

based on international agreements have historically been more likely to be adopted by the Council;

based on international agreements have historically been more likely to be adopted by the Council;

Or. en

**Amendment 127**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 7 a (new)**

*Motion for a resolution*

*Amendment*

**7 a. Highlights the crucial role of cooperation among national tax administrations to coordinate better collection of revenue and fighting abusive tax practices; Reiterates, in this line, the recommendations from European Parliament resolution of 16 September 2021 on the implementation of the EU requirements for exchange of tax information: progress, lessons learnt and obstacles to overcome; more specifically: enlarging the scope of DAC framework to add items of income or non-financial assets, stressing the limited quality of the information exchanged, calling for stronger enforcement procedures at Member State level and an assessment of the effectiveness of their monitoring schemes;**

Or. en

**Amendment 128**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 7 a (new)**

*Motion for a resolution*

*Amendment*

**7 a. Recalls that all existing directives**

*in tax matters had to go through unanimity procedure in Council leading to weaker rules; also recalls that many of these instruments have undergone revisions such as the Parent Subsidiary directive; recalls as well that the revision of the Interest and Royalty directive or the definitive VAT regime is still blocked in Council; observes that as a result these EU instruments have not prevented a large tax gap and an aggressive tax competition between Member States; therefore concludes that the difficulties encountered in Council to deal with taxation challenges demonstrates the need to move to qualified majority in tax matters;*

Or. en

**Amendment 129**  
**Roberts Zile, Patryk Jaki**

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

*Motion for a resolution*

*Amendment*

**7 a. Highlights that in order to facilitate trade and increase legal certainty in the single market, the Commission, in close cooperation with Member States, should establish a Union VAT Web information portal for businesses;**

Or. en

**Amendment 130**  
**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

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

*Motion for a resolution*

*Amendment*

**7 a. Notes the withdrawal of the proposal for a Common Consolidated Corporate Tax Base; urges the Commission to put forward a detailed proposal of a single corporate tax rulebook for the EU in the framework of BEFIT;**

Or. en

**Amendment 131**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 7 b (new)**

*Motion for a resolution*

*Amendment*

**7 b. Deeply regrets the fact that almost all Member States – with the exception of Finland and Sweden – have refused to grant Parliament access to the relevant data to assess the implementation of DAC provisions; deplores the fact that the Commission did not grant Parliament access to the relevant data in its possession; notes that this refusal is not consistent with calls for greater transparency and cooperation in tax matters;**

Or. en

**Amendment 132**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 7 b (new)**

*Motion for a resolution*

*Amendment*

**7 b. Deplores that the procedure laid down in Article 116 of the Treaty on the Functioning of the European Union, under which Parliament and the Council**

*act in accordance with the ordinary legislative procedure, in order to act when harmful tax practices lead to market distortion within the Union, has never been used so far; believes that Article 116 TFEU can be used to set minimum standards and harmonize tax rules in the EU;*

Or. en

**Amendment 133**  
**Roberts Zile, Patryk Jaki**

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

*Motion for a resolution*

*Amendment*

*7 b. Welcomes that major progress has been achieved on cooperation between the tax authorities of the Member States over the last decade; Supports further discussions among Member States in order to strengthen the administrative cooperation as major progress has already been achieved;*

Or. en

**Amendment 134**  
**José Gusmão, Manon Aubry, Martin Schirdewan**

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

*Motion for a resolution*

*Amendment*

*7 c. Welcomes the latest advances on the pCBCR, stressing the importance of transparent and standardized data on corporates' activity, allowing for better scrutiny; regrets, however, that, in order to reach a compromise, the Council restricted the obligation for companies to publicly report information only for their*



*operations in EU member states and the countries listed in the EU's list of non-cooperative jurisdictions, ruling out third countries that in fact behave as tax havens but are not yet listed; included in the text a "corporate-get-out-clause" allowing a reporting exemption for "commercially sensitive information"; and that is only to be applied to companies with an annual consolidated turnover above EUR 750 million, which excludes 85 - 90 per cent of multinationals;*

Or. en

### **Amendment 135**

**José Gusmão, Manon Aubry, Martin Schirdewan**

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

##### **Paragraph 7 d (new)**

*Motion for a resolution*

*Amendment*

*7 d. Welcomes the Task Force on Tax Planning Practices in 2013 to follow up on public allegations of favourable tax treatment of certain companies (in particular in the form of tax rulings);*

Or. en

### **Amendment 136**

**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Luis Garicano, Engin Eroglu, Stéphanie Yon-Courtin**

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

##### **Paragraph 8**

*Motion for a resolution*

*Amendment*

8. Points out that in areas of high importance for the functioning of the single market and the capital markets union, more harmonisation is warranted either through better Member State coordination or EU

8. Points out that in areas of high importance for the functioning of the single market, *such as taxation*, and the capital markets union, more harmonisation is warranted either through better Member

action;

State coordination or EU action;

Or. en

### **Amendment 137**

**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Luis Garicano, Engin Eroglu, Stéphanie Yon-Courtin**

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

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

*Motion for a resolution*

*Amendment*

**8 a. Stresses that Member States still use various criteria to determine tax residence status, creating a risk of double taxation or double non-taxation; recalls in this regard the July 2020 Commission's action plan announcing a Commission's legislative proposal in 2022/2023 clarifying where taxpayers active cross-borders in the EU are to be considered residents for tax purposes; looks forward to this Commission's proposal which should aim at ensuring a more consistent determination of tax residence within the Single Market;**

Or. en

### **Amendment 138**

**Claude Gruffat**

on behalf of the Verts/ALE Group

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

##### **Paragraph 9**

*Motion for a resolution*

*Amendment*

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy coordination; ***deplores the fact that some Member States have pressed ahead with the introduction of national digital taxes***

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy coordination;

*despite ongoing negotiations at EU and OECD levels; stresses that these national measures should be phased out following the implementation of an effective international solution;*

Or. en

### **Amendment 139**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

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

##### **Paragraph 9**

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

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy coordination; *deplores* the fact that some Member States have pressed ahead with the introduction of national digital taxes despite ongoing negotiations at EU and OECD levels; stresses that these national measures should be phased out following the implementation of an effective international solution;

###### *Amendment*

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy coordination; *notes* the fact that some Member States have pressed ahead with the introduction of national digital taxes despite ongoing negotiations at EU and OECD levels; stresses that these national measures should be phased out following the implementation of an effective international solution; *reminds that the EU agreed to a digital levy as part of the own resources to finance the Next Generation EU recovery instrument and urges the Commission to come forward with alternative proposals that will be compatible with the international commitment;*

Or. en

### **Amendment 140**

**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Stéphanie Yon-Courtin**

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

##### **Paragraph 9**

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

###### *Amendment*

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy **coordination; deploras** the fact that some Member States have pressed ahead with the introduction of national digital taxes despite ongoing negotiations at EU and OECD levels; stresses that these national measures should be phased out following the implementation of an effective international solution;

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy **harmonization; welcomes** the fact that some Member States have pressed ahead with the introduction of national digital taxes despite ongoing negotiations at EU and OECD levels; **underlines that these national measures have generated a positive pressure on international negotiations and that they make a coordinated European solution all the more pressing;** stresses that these national measures should be phased out following the implementation of an effective international solution **covering the same aspects;**

Or. en

#### **Amendment 141**

**Isabel Benjumea Benjumea, José Manuel García-Margallo y Marfil**

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

##### **Paragraph 9**

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

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy coordination; deploras the fact that some Member States have pressed ahead with the introduction of national digital taxes despite ongoing negotiations at EU and OECD levels; stresses that these national measures should be phased out following the implementation of an effective international solution;

###### *Amendment*

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy coordination; deploras the fact that some Member States have pressed ahead with the introduction of national digital taxes despite ongoing negotiations at EU and OECD levels; stresses that these national measures should be phased out following the implementation of an effective international solution, **one which does not undermine the competitiveness of national and European markets or harm companies in the digital and other strategic sectors, especially SMEs;**

Or. es

**Amendment 142**  
**Roberts Zile, Patryk Jaki**

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

*Motion for a resolution*

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy coordination; deplores the fact that some Member States have pressed ahead with the introduction of national digital taxes despite ongoing negotiations at EU and OECD levels; stresses that these national measures should be phased out following the implementation of an effective international solution;

*Amendment*

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy coordination ***in establishing a level playing field and ensuring that digital companies are fairly contributing to the societies where they do business***; deplores the fact that some Member States have pressed ahead with the introduction of national digital taxes despite ongoing negotiations at EU and OECD levels; stresses that these national measures should be phased out following the implementation of an effective international solution;

Or. en

**Amendment 143**  
**José Gusmão, Manon Aubry, Martin Schirdewan**

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

*Motion for a resolution*

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy coordination; ***deplores the fact that some Member States have pressed ahead with the introduction of national digital taxes despite ongoing negotiations at EU and OECD levels; stresses that these national measures should be phased out following the implementation of an effective***

*Amendment*

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy coordination ***notes that Digital businesses models in the EU face a lower effective average tax burden than traditional business models, a cross-border digital business model is subject to an effective average tax rate of only 9.5%, which represents a significant difference when***

*international solution;*

*compared to a rate of 23.2% of a cross-border traditional business<sup>4a</sup>;*

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*<sup>4a</sup> ZEW et al. (2017) referenced in Commission Staff Working Document Impact Assessment Accompanying the document Proposal for a Council Directive laying down rules relating to the corporate taxation of a significant digital presence and Proposal for a Council Directive on the common system of a digital services tax on revenues resulting from the provision of certain digital services {COM(2018) 147 final} - {COM(2018) 148 final} - {SWD(2018) 82 final}*

Or. en

**Amendment 144**  
**Gianna Gancia**

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

*Motion for a resolution*

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy coordination; *deplores the fact* that some Member States *have pressed ahead with* the introduction of national digital taxes *despite* ongoing negotiations at EU and OECD levels; stresses that these national measures should be phased out following the implementation of an effective international solution;

*Amendment*

9. Notes that digitalisation and a heavy reliance on intangible assets that pose challenges to the current tax system warrant a high degree of policy coordination; *notes* that some Member States, *in anticipating* the introduction of national digital taxes, *have given momentum to the* ongoing negotiations at EU and OECD levels; stresses that these national measures should be phased out following the implementation of an effective international solution;

Or. it

**Amendment 145**  
**Claude Gruffat**  
on behalf of the Verts/ALE Group

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

*Motion for a resolution*

*Amendment*

**9 a.** *Observes the current distortions of the single market due to an increasing and unregulated tax competition in the field of personal income, capital and wealth taxation; notes the ongoing competition in the EU for high net-worth individuals through preferential regimes such as expatriate and investment regimes; also notes the competition for pensioners and so-called ‘digital nomads’; furthermore notes the large differences among Member States in the tax treatment of capital gains, inheritances and gifts leading to easily exploitable loopholes for companies and individuals; calls on the Commission to fully integrate these observations in the broader reflection taking place in 2022 and concluding in a Tax Symposium on the ‘EU tax mix on the road to 2050’; calls for greater alignment and administrative cooperation of capital gains taxation in the EU;*

Or. en

**Amendment 146**

**Gilles Boyer, Dragoş Pîslaru, Olivier Chastel, Luis Garicano, Engin Eroglu, Stéphanie Yon-Courtin**

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

*Motion for a resolution*

*Amendment*

**9 a.** *Welcomes the historic agreement reached within the OECD/G20 Inclusive Framework on the reform of the international tax system based on the two-pillar solution with the aim to ensure a fairer distribution of profits and taxing rights among countries with respect to the*

*largest and most profitable multinational companies, and that Multinational Enterprises (MNEs) be subject to a minimum 15% tax rate; calls on the Commission, as soon as the OECD has developed its model rules, to publish the legislative proposals to implement the international agreement into EU law; calls on the Council to swiftly adopt such proposals to have it effective in 2023;*

Or. en

**Amendment 147**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 9 a (new)**

*Motion for a resolution*

*Amendment*

*9 a. Recognizes the importance of the ongoing negotiations at G20 and OECD level; stresses, nevertheless, the progressive weakening of the initial intentions and the long-time taken; sees initiatives of national digital taxes introduced by some Member States as a legitimate interim solution to tax the digital economy, facilitating the collection of revenue;*

Or. en

**Amendment 148**

**Markus Ferber**

**Motion for a resolution**

**Paragraph 9 a (new)**

*Motion for a resolution*

*Amendment*

*9 a. deplores that differences in withholding tax and withholding tax reimbursement procedures remain considerable obstacle for further Capital*



*Market Union integration; welcomes the Commission's announcement to propose a legislative initiative for introducing a common, standardised, EU-wide system for withholding tax relief at source<sup>1a</sup>;*

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*<sup>1a</sup> Capital markets union 2020 action plan: A capital markets union for people and businesses, Action 10: Alleviating the tax associated burden in cross-border investment.*

Or. en

**Amendment 149**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 9 b (new)**

*Motion for a resolution*

*Amendment*

**9 b.** *Shows concern that the proposal on an EU-wide digital levy as a new own resource to help finance the NGEU will be withdrawn as a result of the international negotiations, possibly resulting in an extra future budgetary burden on the Member States;*

Or. en

**Amendment 150**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 10**

*Motion for a resolution*

*Amendment*

10. *Deplores* the debt equity bias in corporate taxation that allows for generous tax deductions on interest payments, ***while equity financing costs cannot be deducted in a similar manner; highlights the***

10. ***Recognizes as a problem*** the debt equity bias in corporate taxation that allows for generous tax deductions on interest payments, ***creating room for harmful tax practices from multinationals***

*structural disadvantage facing companies that rely on equity financing, which are often young and small companies with poor access to credit;*

*via intra-group operations; Calls for the Commission to take a more complete impact assessment on the DEBRA initiative, specifically showing estimates of tax revenue losses, comparing the scenario of limiting interest deduction or implementing an Allowance for Corporate Equity (ACE);*

Or. en

#### **Amendment 151**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

#### **Motion for a resolution Paragraph 10**

##### *Motion for a resolution*

10. Deplores the debt equity bias in corporate taxation that allows for generous tax deductions on interest payments, while equity financing costs cannot be deducted in a similar manner; highlights the structural disadvantage facing companies that rely on equity financing, ***which are often*** young and small companies with poor access to credit;

##### *Amendment*

10. Deplores the debt equity bias in corporate taxation that allows for generous tax deductions on interest payments, while equity financing costs cannot be deducted in a similar manner; highlights the structural disadvantage facing companies that rely on equity financing, ***especially if they are*** young and small companies with poor access to credit;

Or. en

#### **Amendment 152**

**José Gusmão, Manon Aubry, Martin Schirdewan**

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

##### *Motion for a resolution*

***10 a. Notes that a massive adherence by SME to capital markets is not a reality in the European Union and the banking sector remains the most common source of financing; notes that banking sector is easier to regulate and to align with other EU goals, such as the EU taxonomy;***

*looks cautiously to how Capital Markets Union will be regulated; calls for further regulation of the banking system, especially on the links with the shadow banking;*

Or. en

**Amendment 153**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 10 a (new)**

*Motion for a resolution*

*Amendment*

*10 a. Notes that to help this access to credit to small and medium companies, funds to guarantee the loans of these companies should be created to facilitate investments in the ecological transition. These funds can be provided by the EIB or by national public banks;*

Or. en

**Amendment 154**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 10 b (new)**

*Motion for a resolution*

*Amendment*

*10 b. Takes note that in the latest Survey on the Access to Finance of Enterprises in the euro area by the European Central Bank, published in November 2020, points out that euro area SMEs reported that “difficulty in finding customers was the dominant concern for their business activity, while access to finance was considered to be among the least important obstacles”;*

**Amendment 155****Niels Fuglsang, Pedro Marques, Aurore Lalucq, Paul Tang****Motion for a resolution****Paragraph 11***Motion for a resolution*

11. Notes that debt equity bias varies considerably between the Member States; **welcomes** the fact that some Member States have introduced allowances for corporate equity to address this issue; stresses that a common European approach would be preferable in order to avoid distortions in the single market;

*Amendment*

11. Notes that debt equity bias varies considerably between the Member States; **notes** the fact that some Member States have introduced allowances for corporate equity to address this issue; **recalls that part of such allowances for corporate equity have proven to be exploited as tax loopholes allowing MNEs to artificially deduct national interests**; stresses that a common European approach would be preferable in order to avoid distortions in the single market; **reminds that such bias can be tackled by either allowing for new deduction of costs related to equity financing or by reducing the interest deduction possibilities**; **recalls the Parliament's proposal to limit the deduction of exceeding borrowing costs to up to 20 % of the taxpayer's earnings before interest, tax, depreciation and amortisation (EBITDA) while the Council adopted a higher threshold of up to 30%<sup>1a</sup>**; **recalls that, according to the OECD, a ratio of 30 % may be too high to be effective in preventing base erosion and profit shifting<sup>1b</sup>**;

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<sup>1a</sup> **European Parliament legislative resolution of 8 June 2016 on the proposal for a Council directive laying down rules against tax avoidance practices that directly affect the functioning of the internal market (COM(2016)0026 – C8-0031/2016 – 2016/0011(CNS))**

<sup>1b</sup> **OECD, Public Discussion Draft BEPS ACTION 4: INTEREST DEDUCTIONS AND OTHER FINANCIAL PAYMENTS,**

**Amendment 156****Claude Gruffat**

on behalf of the Verts/ALE Group

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

11. Notes that debt equity bias varies considerably between the Member States; welcomes the fact that some Member States have *introduced allowances for corporate equity to address this issue*; stresses that *a common European approach* would be preferable *in order* to avoid *distortions in the single market*;

*Amendment*

11. Notes that debt equity bias varies considerably between the Member States; welcomes the fact that some Member States have *ambitiously transposed the interest-limitation rules as included in the first anti-tax avoidance directive*; stresses that *limiting further or abolishing the deductibility of interest costs* would be preferable to avoid *aggressive tax planning by companies and reducing corporate debt rates*;

**Amendment 157****José Gusmão, Manon Aubry, Martin Schirdewan****Motion for a resolution****Paragraph 11***Motion for a resolution*

11. Notes that debt equity bias varies considerably between the Member States; *welcomes the fact* that some Member States have introduced allowances for corporate equity to address this issue; stresses that a common European approach would be preferable in order to avoid distortions in the single market;

*Amendment*

11. Notes that debt equity bias varies considerably between the Member States; *notes* that some Member States have introduced allowances for corporate equity to address this issue; stresses that a common European approach would be preferable in order to avoid distortions in the single market;

## Amendment 158

José Gusmão, Manon Aubry, Martin Schirdewan

### Motion for a resolution

#### Paragraph 12

*Motion for a resolution*

12. *Looks forward to the Commission's proposal for a debt equity bias reduction allowance<sup>5</sup> ;*

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<sup>5</sup> *Commission communication of 18 May 2021 on business taxation for the 21st century (COM(2021)0251).*

*Amendment*

*deleted*

Or. en

## Amendment 159

Claude Gruffat

on behalf of the Verts/ALE Group

### Motion for a resolution

#### Paragraph 12

*Motion for a resolution*

12. *Looks forward to the Commission's proposal for a debt equity bias reduction allowance<sup>5</sup> ;*

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<sup>5</sup> *Commission communication of 18 May 2021 on business taxation for the 21st century (COM(2021)0251).*

*Amendment*

12. *Notes the Commission's proposal for a debt equity bias reduction allowance<sup>5</sup> ; urges the Commission to equally propose rules to further limit the deductibility of interest costs; is concerned by the possible losses of tax revenues in times of budget deficits and need for large-scale public investments with a debt equity bias reduction allowance;*

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<sup>5</sup> *Commission communication of 18 May 2021 on business taxation for the 21st century (COM(2021)0251).*

Or. en

## Amendment 160

Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang

### Motion for a resolution

#### Paragraph 12

##### *Motion for a resolution*

12. Looks forward to the Commission's proposal for a debt equity bias reduction allowance<sup>5</sup> ;

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<sup>5</sup> Commission communication of 18 May 2021 on business taxation for the 21st century (COM(2021)0251).

##### *Amendment*

12. Looks forward to the Commission's proposal for a debt equity bias reduction allowance<sup>5</sup>; ***urges the Commission to incorporate strong anti-avoidance provisions to avoid any allowance on equity to be used as a new tool for base erosion;***

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<sup>5</sup> Commission communication of 18 May 2021 on business taxation for the 21st century (COM(2021)0251).

Or. en

## Amendment 161

Marco Zanni, Valentino Grant, Antonio Maria Rinaldi

### Motion for a resolution

#### Paragraph 12

##### *Motion for a resolution*

12. Looks forward to the Commission's proposal for a debt equity bias reduction allowance<sup>5</sup>;

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<sup>5</sup> Commission communication of 18 May 2021 on business taxation for the 21st century (COM(2021)0251).

##### *Amendment*

12. Looks forward to the Commission's proposal for a debt equity bias reduction allowance<sup>5</sup> ***in order to facilitate the equitisation of companies;***

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<sup>5</sup> Commission communication of 18 May 2021 on business taxation for the 21st century (COM(2021)0251).

Or. it

## Amendment 162

Gianna Gancia

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

*Motion for a resolution*

12. Looks forward to the Commission's proposal for a debt equity bias reduction allowance<sup>5</sup>;

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<sup>5</sup> Commission communication of 18 May 2021 on business taxation for the 21st century (COM(2021)0251).

*Amendment*

12. Looks forward to the Commission's proposal for a debt equity bias reduction allowance<sup>5</sup> ***in order to facilitate the equitisation of companies***;

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<sup>5</sup> Commission communication of 18 May 2021 on business taxation for the 21st century (COM(2021)0251).

Or. it

**Amendment 163**  
**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**  
**Paragraph 12 a (new)**

*Motion for a resolution*

*Amendment*

***12 a. Welcomes the implementation of Anti-Tax Avoidance Directive (ATAD) in 2016, and more specifically article 4, which contemplates a rule for limiting interest deduction; Calls on the Commission to design DEBRA in the same direction;***

Or. en

**Amendment 164**  
**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**  
**Paragraph 12 b (new)**

*Motion for a resolution*

*Amendment*

***12 b. Regrets that the original Commission's proposal for an EU-wide Financial Transactions Tax (FTT) was not approved in the Council and that only***



*ten Member States are undergoing negotiations by enhanced cooperation; Stresses the relevance of this measure as it would generate tax revenue curb speculative transactions and foster financial stability; Stresses that, in order to be efficient in its goals, this proposal should have the broadest scope possible, covering derivatives, the “repo” market, “market making” activities, intra-group transactions, the OTC market, pension funds and government bonds;*

Or. en

## **Amendment 165**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq**

### **Motion for a resolution**

#### **Paragraph 13**

##### *Motion for a resolution*

13. Notes that the effective marginal tax rate (EMTR) *is often a decisive* factor for corporations making investment decisions; notes that there is considerable variation in the EMTR across Member States; invites the Commission to look into whether some Member States are distorting competition by artificially lowering their EMTR, e.g. through accelerated depreciation schedules or adjusting the tax deductibility of certain items;

##### *Amendment*

13. Notes that the effective marginal tax rate (EMTR) *can be a* factor for corporations making investment decisions, *together with the quality of infrastructure, the availability of an educated, healthy workforce, and stability*<sup>13a</sup>; notes that there is considerable variation in the EMTR across Member States; invites the Commission to look into whether some Member States are distorting competition by artificially lowering their EMTR, e.g. through accelerated depreciation schedules or adjusting the tax deductibility of certain items, *and to communicate its results to the Parliament;*

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<sup>13a</sup> *Klaus Schwab, World Economic Forum, The Global Competitiveness Report 2019*

Or. en

**Amendment 166**  
**Niels Fuglsang, Pedro Marques**

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

*Motion for a resolution*

13. Notes that the effective marginal tax rate (EMTR) is often a decisive factor for corporations making investment decisions; notes that there is considerable variation in the EMTR across Member States; invites the Commission to look into whether some Member States are distorting competition by artificially lowering their EMTR, e.g. through accelerated depreciation schedules or adjusting the tax deductibility of certain items;

*Amendment*

13. Notes that the effective marginal tax rate (EMTR) is often a decisive factor for corporations making investment decisions; notes that there is considerable variation in the EMTR across Member States; invites the Commission to look into whether some Member States are distorting competition by artificially lowering their EMTR, e.g. through accelerated depreciation schedules or adjusting the tax deductibility of certain items; ***highlights that, under Art. 116 TFEU, market distortions caused by national legal provisions can be eliminated through an ordinary legislative procedure;***

Or. en

**Amendment 167**  
**Claude Gruffat**  
on behalf of the Verts/ALE Group

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

*Motion for a resolution*

13. Notes that the effective marginal tax rate (EMTR) is often a decisive factor for corporations making investment decisions; notes that there is considerable variation in the EMTR across Member States; invites the Commission to look into whether some Member States are distorting competition by artificially lowering their EMTR, e.g. through accelerated depreciation schedules or adjusting the tax deductibility of certain items;

*Amendment*

13. Notes that the effective marginal tax rate (EMTR) is often a decisive factor for corporations making investment decisions; notes that there is considerable variation in the EMTR across Member States; invites the Commission to look into whether some Member States are distorting competition by artificially lowering their EMTR, e.g. through accelerated depreciation schedules or adjusting the tax deductibility of certain items; ***notes that the EMTR do not reflect the impact of aggressive tax planning or of tax rulings***

*and special tax regimes;*

Or. en

### **Amendment 168**

**José Gusmão, Manon Aubry, Martin Schirdewan**

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

##### **Paragraph 13**

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

13. Notes that the effective marginal tax rate (EMTR) is often ***a decisive factor for corporations making investment decisions***; notes that there is considerable variation in the EMTR across Member States; invites the Commission to look into whether some Member States are distorting competition by artificially lowering their EMTR, e.g. through accelerated depreciation schedules or adjusting the tax deductibility of certain items;

###### *Amendment*

13. Notes that the effective marginal tax rate (EMTR) is often ***used to engage in unfair competition practices***; notes that there is considerable variation in the EMTR across Member States; invites the Commission to look into whether some Member States are distorting competition by artificially lowering their EMTR, e.g. through accelerated depreciation schedules or adjusting the tax deductibility of certain items;

Or. en

### **Amendment 169**

**Markus Ferber**

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

##### **Paragraph 13 a (new)**

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

###### *Amendment*

***13 a. Notes that while tax rulings can be an important tool to establish legal clarity for companies, they also carry the potential for abuse through the granting of preferential tax treatment;***

Or. en

### **Amendment 170**

**Markus Ferber**

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

*Motion for a resolution*

*Amendment*

***13 b. Welcomes that the Commission is willing to apply its constitutional role to fight the distortion of competition by making use of competition law; deplores that several recent Commission decisions in high-profile competition cases in the area of taxation have been annulled by the Courts; calls on the European Commission to prepare their competition policy cases more thoroughly so that they can hold up in a court of law;***

Or. en

**Amendment 171**  
**Gianna Gancia**

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

*Motion for a resolution*

*Amendment*

14. Highlights that tax incentives for private research and development (e.g. via tax credits, enhanced allowances or adjusted depreciation schedules) can help to lift an economy's overall spending towards research and development, which often comes with positive externalities; ***is concerned, however, that certain types of tax incentives such as patent box / intellectual property box regimes do little to increase research and development spending and may actually distort the single market;***

14. Highlights that tax incentives for private research and development (e.g. via tax credits, enhanced allowances or adjusted depreciation schedules) can help to lift an economy's overall spending towards research and development, which often comes with positive externalities;

Or. it

**Amendment 172**  
**Roberts Zile, Patryk Jaki**

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

*Motion for a resolution*

14. Highlights that tax incentives for private research and development (e.g. via tax credits, enhanced allowances or adjusted depreciation schedules) can help to lift an economy's overall spending towards research and development, which often comes with positive externalities; is concerned, however, that certain types of tax incentives such as patent box / intellectual property box regimes do little to increase research and development spending and may actually distort the single market;

*Amendment*

14. Highlights that tax incentives ***applied in fiscally responsible manner*** for private research and development (e.g. via tax credits, enhanced allowances or adjusted depreciation schedules) can help to lift an economy's overall spending towards research and development, which often comes with positive externalities; is concerned, however, that certain types of tax incentives such as patent box / intellectual property box regimes do little to increase research and development spending and may actually distort the single market ***and social cohesion particularly if incentives for research and development become more centralised which leads to even greater distortion amongst Member States***;

Or. en

**Amendment 173**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq**

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

*Motion for a resolution*

14. Highlights that tax incentives for private research and development (e.g. via tax credits, enhanced allowances or adjusted depreciation schedules) can help to lift an economy's overall spending towards research and development, which often comes with positive externalities; is concerned, however, that certain types of tax incentives such as patent box / intellectual property box regimes do little to increase research and development spending and may actually distort the single market;

*Amendment*

14. Highlights that tax incentives for private research and development (e.g. via tax credits, enhanced allowances or adjusted depreciation schedules) can help to lift an economy's overall spending towards research and development, which often comes with positive externalities; is concerned, however, that certain types of tax incentives such as patent box / intellectual property box regimes do little to increase research and development spending and may actually distort the single market; ***recommends incentives that***

*target input of innovation rather than output, meaning incentives that are costs-based and not profit-based;*

Or. en

#### **Amendment 174**

**Nicola Beer**

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

##### **Paragraph 14**

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

14. Highlights that tax incentives for private research and development (e.g. via tax credits, enhanced allowances or adjusted depreciation schedules) can help to lift an economy's overall spending towards research and development, which often comes with positive externalities; is concerned, however, that certain types of tax incentives such as patent box / intellectual property box regimes do little to increase research and development spending and may actually distort the single market;

###### *Amendment*

14. Highlights that tax incentives for private research and development (e.g. via tax credits, enhanced allowances or adjusted depreciation schedules) can help to lift an economy's overall spending towards research and development, which often comes with positive externalities; ***the logic of tax incentives applies to European philanthropy as well that proved very useful since the Corona crisis***; is concerned, however, that certain types of tax incentives such as patent box / intellectual property box regimes do little to increase research and development spending and may actually distort the single market;

Or. en

#### **Amendment 175**

**Claude Gruffat**

on behalf of the Verts/ALE Group

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

##### **Paragraph 14**

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

14. Highlights that tax incentives for private research and development (e.g. via tax credits, enhanced allowances or adjusted depreciation schedules) can help

###### *Amendment*

14. Highlights that tax incentives for private research and development (e.g. via tax credits, enhanced allowances or adjusted depreciation schedules) can help

to lift an economy's overall spending towards research and development, which often comes with positive externalities; is concerned, however, that certain types of tax incentives such as patent box / intellectual property box regimes do little to increase research and development spending and *may actually distort the single market*;

to lift an economy's overall spending towards research and development, which often comes with positive externalities; is concerned, however, that certain types of tax incentives such as patent box / intellectual property box regimes do little to increase research and development spending and actually *incited profit shifting and aggressive tax planning*;

Or. en

### **Amendment 176**

**José Gusmão, Manon Aubry, Martin Schirdewan**

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

##### *Motion for a resolution*

14. ***Highlights that tax incentives for private research and development (e.g. via tax credits, enhanced allowances or adjusted depreciation schedules) can help to lift an economy's overall spending towards research and development, which often comes with positive externalities; is concerned, however, that certain types of tax incentives such as patent box / intellectual property box regimes do little to increase research and development spending and may actually distort the single market;***

##### *Amendment*

14. ***Stresses*** that certain types of tax incentives such as patent box / intellectual property box regimes do little to increase research and development spending, may actually distort the single market ***and be used as a profit-shifting instrument, leading to significant revenue losses; Notes that the Italian government has recently repealed the country's Patent Box regime due to its inefficiency in stimulating innovation; stresses that other Member-States should follow this example;***

Or. en

### **Amendment 177**

**Paul Tang, Aurore Lalucq**

#### **Motion for a resolution Paragraph 14 a (new)**

##### *Motion for a resolution*

##### *Amendment*

***14 a. Observes that some Member States use tax incentives to attract highly skilled***

*or digital migrants could potentially; is concerned, that certain types of tax incentives in the personal income tax spheres, such as a migration allowance, temporary income tax break or reduction, may distort the single market, constitute a beggar-thy-neighbour policy and increase inequality between mobile and not so mobile workers; invites the Commission to look into whether tax incentives of Member States aimed at attracting workforce distort the single market or have other negative effects;*

Or. en

### **Amendment 178**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

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

##### **Paragraph 15**

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

15. Stresses that further harmonisation regarding tax incentives for research and development spending may be warranted; notes that that this was part of the Commission's initial common corporate tax base proposal; deplores the fact that the topic was not addressed in the recent communication on business taxation for the 21st century;

###### *Amendment*

15. Stresses that further harmonisation regarding tax incentives for research and development spending may be warranted; notes that that this was part of the Commission's initial common corporate tax base proposal; deplores the fact that the topic was not addressed in the recent communication on business taxation for the 21st century; ***demands the Commission to propose guidelines on tax incentives that are not distortive for the Single Market, notably by favouring incentives that are cost-based, limited in time, regularly assessed, and repealed in case of no positive impact, limited in geographical scope and rather partial than full exemptions;***

Or. en

### **Amendment 179**

**Claude Gruffat**



on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 15**

*Motion for a resolution*

15. Stresses that further harmonisation regarding tax incentives for research and development spending may be warranted; notes that that this was part of the Commission's initial common corporate tax base proposal; deplores the fact that the topic was not addressed in the recent communication on business taxation for the 21st century;

*Amendment*

15. Stresses that further harmonisation regarding tax incentives for research and development spending may be warranted; notes that that this was part of the Commission's initial common corporate tax base proposal; deplores the fact that the topic was not addressed in the recent communication on business taxation for the 21st century; ***notes that tax incentives should aim at attracting investments in the real economy and therefore be expenditure based instead of profit based;***

Or. en

**Amendment 180**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

**Motion for a resolution**  
**Paragraph 15 a (new)**

*Motion for a resolution*

*Amendment*

***15 a. Notes that every year, over 250,000 public authorities in the EU spend around 14 % of GDP on the purchase of services, works and supplies, while 55 % of all procurement procedures in Member States use lowest price as the only award criterion for public contracts; reminds of the Council's call on Commission to consider how to tackle distortive effects resulting from a participation of bidders with activities in jurisdictions included on the EU list of non-cooperative jurisdictions for tax purposes leading to unjustified competitive advantages in procurement procedures<sup>15a</sup>; urges the Commission to revisit its public procurement strategy and to give local and regional governments the autonomy***

*to use tax good governance as an award criterion for public contracts;*

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15a

*<https://www.consilium.europa.eu/media/46905/st13352-en20.pdf>*

Or. en

**Amendment 181**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 15 a (new)**

*Motion for a resolution*

*Amendment*

**15 a.** *Notes that an important part of budgetary capacity is channeled through tax incentives in the form of exemptions, deductions, credits, deferrals and reduced tax rates<sup>3a</sup>; calls on the Commission to provide an assessment of all ineffective tax incentives 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 incentives in the EU and oblige member states to publish the fiscal costs of tax incentives; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision;*

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<sup>3a</sup> *The tax-expenditure-to-GDP ratio is on average 4.5 percentagepoints 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 182**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 15 a (new)**

*Motion for a resolution*

*Amendment*

**15 a. Stresses that research conducted by the European Trade Union Institute<sup>5a</sup> shows that a general trend for the last years was that an increasing share of net profits was not translated into new private investment projects but rather being distributed as dividends; Calls for Member States to consider adopting new revenue measures such as raising progressive taxes on more affluent individuals and those relatively less affected by the crisis such as suggested by IMF<sup>5b</sup>; this could include increasing tax rates on higher income brackets, high-end property, capital gains, wealth or high-end luxury goods;**

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<sup>5a</sup> **Matthieu Méaulle: Chapter 3 - Profit, investment and inequality: a preliminary view in**  
<https://www.etui.org/fr/publications/livres/the-future-of-europe>

<sup>5b</sup> **IMF October 2020 World Economic Outlook - A Long and Difficult Ascent**

Or. en

**Amendment 183**

**Lídia Pereira**

**Motion for a resolution**

**Paragraph 15 a (new)**

*Motion for a resolution*

*Amendment*

**15 a. Calls on the Member States to compromise on a strong, comprehensible**

*and ambitious reform on indirect taxation, mainly on the Value Added Tax (VAT); stresses that reducing complexity and bureaucracy and properly address tax fraud and evasion on VAT is essential to preserve the integrity of the internal market;*

Or. en

**Amendment 184**

**Isabel Benjumea Benjumea, José Manuel García-Margallo y Marfil**

**Motion for a resolution**

**Paragraph 15 a (new)**

*Motion for a resolution*

*Amendment*

*15 a Welcomes the fact that tax competition in Europe has been able to influence the lowering of corporate tax rates, bringing the European average corporate tax rate below the OECD average<sup>1 a</sup>;*

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*<sup>1 a</sup> IMF report, Taxing Multinationals in Europe, 2021:*

Or. es

**Amendment 185**

**Marek Belka, Niels Fuglsang**

**Motion for a resolution**

**Paragraph 15 a (new)**

*Motion for a resolution*

*Amendment*

*15 a. Considers that tax certainty would be reinforced if Member States had a common understanding of what tax incentives are not distortive; calls the Commission to issue guidelines on tax incentives that are not distortive for the Single Market;*

**Amendment 186**

**Markus Ferber**

**Motion for a resolution**

**Paragraph 15 a (new)**

*Motion for a resolution*

*Amendment*

**15 a. Calls on Member States to continue reforming tax administrations, speed up digitalisation and start implementing strategic approaches to support SMEs with tax compliance as well as to identify opportunities for burden reductions;**

Or. en

**Amendment 187**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 15 b (new)**

*Motion for a resolution*

*Amendment*

**15 b. Reminds that 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"**6a;

Or. en

**Amendment 188**

**Lídia Pereira**

**Motion for a resolution**

**Paragraph 15 b (new)**

*Motion for a resolution*

*Amendment*

***15 b. Calls on Member States to perform sound and robust reforms on the complexity of tax systems, with the aim to reduce bureaucracy, the administrative burden and the compliance costs; recalls that there is high added value on european cooperation on this matter and on the exchange of best practices between tax administrations;***

Or. en

**Amendment 189**

**Markus Ferber**

**Motion for a resolution**

**Paragraph 15 b (new)**

*Motion for a resolution*

*Amendment*

***15 b. Calls on Member States to make better use of the EU Fiscalis programme in order to improve cooperation between tax administrations in their reform efforts; calls in this regard on the Commission to establish an Erasmus exchange programme for tax officers in order to encourage the take-up of best practices;***

Or. en

**Amendment 190**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Paul Tang**

**Motion for a resolution**

**Paragraph 15 b (new)**

*Motion for a resolution*

*Amendment*

**15 b.** *Asks the Commission to follow up and monitor new national tax reforms or measures implemented as a result of the pandemic to sustain the economy, especially those measures that were not temporary;*

Or. en

**Amendment 191**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 15 b (new)**

*Motion for a resolution*

*Amendment*

**15 b.** *Recalls on the Commission and the Member States to carry out regular impact assessments of fiscal policies from a gender equality, geographic, and socio-economic perspective;*

Or. en

**Amendment 192**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 15 c (new)**

*Motion for a resolution*

*Amendment*

**15 c.** *Highlights that other 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 193**  
**Lídia Pereira**

**Motion for a resolution**  
**Paragraph 15 c (new)**

*Motion for a resolution*

*Amendment*

***15 c. Stands for high standards of respect for taxpayers rights, especially on privacy and data protection, in any political and legislative process regarding taxation;***

Or. en

**Amendment 194**  
**Lídia Pereira**

**Motion for a resolution**  
**Paragraph 15 d (new)**

*Motion for a resolution*

*Amendment*

***15 d. Recalls that the european companies, especially Small and Medium Enterprises, are the main enhancers of economic growth and job creation; calls on Member States to perform reforms on taxation that significantly reduce the compliance costs for companies, simplifying procedures and eliminating the excess of bureaucracy; underlines that transparency rules are essential to guarantee high standards of compliance and combat tax fraud and evasion, but these rules must comprehend the preservation of european companies competitiveness; recalls that labour costs***



*are significantly high in some Member States and the companies must be able to employ workers without excessive costs that can deter investment strategies;*

Or. en

**Amendment 195**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 15 d (new)**

*Motion for a resolution*

*Amendment*

*15 d. Recalls that budgetary cuts in tax administrations harm States' capacity to fight against tax dodging and have a negative impact on their tax revenues;*

Or. en

**Amendment 196**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 15 e (new)**

*Motion for a resolution*

*Amendment*

*15 e. Stresses that corporate tax avoidance is possible due to free movements of capital, allowing companies to reallocate their gains and increasing the room for double non-taxation; welcomes that measures are being taken to prevent these practices when it comes to third countries, but regrets their scope doesn't apply to the European Single Market;*

Or. en

**Amendment 197**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution  
Paragraph 15 f (new)**

*Motion for a resolution*

*Amendment*

**15 f. Highlights that Member States can take legitimate countermeasures to protect their tax bases, such as the non-deductibility or limited deductibility of costs (interests, royalties and services payments), withholding measures, the limitation of participation exemptions and special documentation requirements; Notes that ATAD represents a step forward but stresses that it stills encompasses loopholes that could be explored for harmful tax practices; Calls on the Commission to further develop legislation in the same direction;**

Or. en

**Amendment 198  
José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution  
Paragraph 15 g (new)**

*Motion for a resolution*

*Amendment*

**15 g. Calls the Commission to follow-up the intention mentioned in the communication Business Taxation for the 21st Century of going further on the fight against abusive use of shell companies; calls for the definition of substance requirements to assess legal entities and to further banning them if those requirements aren't met;**

Or. en

**Amendment 199  
José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**  
**Paragraph 15 h (new)**

*Motion for a resolution*

*Amendment*

***15 h. Welcomes the recommendation of Corporate Europe Observatory to fight corporate lobbying in tax policy decision process by implementing measures such as not allowing big accounting companies to receive public contracts for tax-related studies and impact assessments, ending privileged access, and implementing tougher rules regarding the revolving door between tax intermediaries and the European institutions, including on secondments and internships;***

Or. en

**Amendment 200**  
**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**  
**Paragraph 15 i (new)**

*Motion for a resolution*

*Amendment*

***15 i. Calls on Member States to study better options for environmental taxes and calls on the Commission to issued guidelines on how to design them; Stresses this measures should be accompanied by regulatory requirements and public investment to assure green alternatives;***

Or. en

**Amendment 201**  
**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**  
**Paragraph 15 j (new)**

*Motion for a resolution*

*Amendment*

**15 j. Welcomes that the revision of the Energy Tax Directive focus on setting higher minimum taxes for fossil fuels at national level;**

Or. en

**Amendment 202**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 15 k (new)**

*Motion for a resolution*

*Amendment*

**15 k. Calls on the Commission to study the possibility of creating an allowance for tax deductibility for companies according to the same logic as taxonomy; 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 203**

**José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution**

**Paragraph 15 l (new)**

*Motion for a resolution*

*Amendment*

**15 l. Highlights that the current global tax system is outdated, and the arm's length principle applied to transfer prices no longer fits the globalized reality; Supports the implementation of an apportioned formula to define tax rights among jurisdictions for cross-border economic activity; Calls on the Commission to continue the proposal for**

*a for a common (consolidated) corporate tax base (C(C)CTB)); Looks forward for more details on the design of ‘BEFIT - Business in Europe: Framework for Income Taxation’;*

Or. en

#### **Amendment 204**

**José Gusmão, Manon Aubry, Martin Schirdewan**

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

#### **Paragraph 16**

##### *Motion for a resolution*

16. ***Takes note of*** the Commission’s ongoing work on an EU taxation scoreboard and calls on the Commission to inform Parliament about its political intentions and the possible financial implications of this system;

##### *Amendment*

16. ***Welcomes*** the Commission’s ongoing work on an EU taxation scoreboard and calls on the Commission to inform Parliament about its political intentions and the possible financial implications of this system; ***Stresses that the criteria used to assess the MS should be: the existing criteria used by the code of conduct group on business taxation; the criteria used to list third country jurisdictions as part of the EU list of non-cooperative jurisdictions; the past and ongoing infringement procedures launched against Member States for lack of conformity or lack of implementation of European legislation on tax and money laundering matters; the inclusion of economic criteria, in particular to consider whether FDI and passive income are disproportionate compared to the country GDP;***

Or. en

#### **Amendment 205**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq**

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

#### **Paragraph 16**

*Motion for a resolution*

16. ***Takes note of*** the Commission's ongoing work on an EU taxation scoreboard and calls on the Commission to inform Parliament about its political intentions ***and the possible financial implications of this system;***

*Amendment*

16. ***Welcomes*** the Commission's ongoing work on an EU taxation scoreboard and calls on the Commission to inform Parliament about its political intentions; ***recommends the recourse to economic indicators that will allow for the identifications of distortion of the Single Market, such as the levels of FDI, royalties and interests payments; suggests that such work allows for the establishment of enhanced country specific recommendations to Member States that would help ensure well coordinated tax policies across the EU;***

Or. en

**Amendment 206**

**Niels Fuglsang, Pedro Marques**

**Motion for a resolution**

**Paragraph 16**

*Motion for a resolution*

16. Takes note of the Commission's ongoing work on an EU taxation scoreboard ***and calls on*** the Commission to ***inform Parliament about its political intentions and the possible financial implications of this system;***

*Amendment*

16. Takes note of the Commission's ongoing work on an EU taxation scoreboard; ***highlights that such tool must contribute to the fight against tax competition; urges*** the Commission to ***duly take into account the massive public revenue losses imposed by national tax policies that are facilitating tax avoidance;***

Or. en

**Amendment 207**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 16 – point a (new)**

*Motion for a resolution*

*Amendment*

**(a) Suggests that the EU Taxation scoreboard should assess Member States' tax practices according to a common set of objective criteria, such criteria should at least include :**

**(a) the existing criteria used by the code of conduct group on business taxation;**

Or. en

**Amendment 208**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 16 – point b (new)**

*Motion for a resolution*

*Amendment*

**(b) the criteria used to list third country jurisdictions as part of the EU list of non-cooperative jurisdictions;**

Or. en

**Amendment 209**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 16 – point c (new)**

*Motion for a resolution*

*Amendment*

**(c) the past and ongoing infringement procedures launched against Member States for lack of conformity or lack of implementation of European legislation on tax and money laundering matters;**

Or. en

**Amendment 210**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 16 – point d (new)**

*Motion for a resolution*

*Amendment*

*(d) some criteria from the Commission's 2016 scoreboard prepared for third countries (in the context of the establishment of the EU list of non-cooperative jurisdictions), including for examples criteria on financial activity (levels of financial services exports, total FDIs, statistics on foreign affiliates and specific financial income flows) or on stability factors (governance indicators, corruption levels);*

Or. en

**Amendment 211**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 16 – point e (new)**

*Motion for a resolution*

*Amendment*

*(e) economic indicators used by the Commission in its study on aggressive tax planning in 2017 including tax treaties, interests and royalties payments etc;*

Or. en

**Amendment 212**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 16 – point f (new)**



*Motion for a resolution*

*Amendment*

**(f) an analysis of the tax mix per Member States;**

Or. en

**Amendment 213**

**Claude Gruffat**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 16 – point g (new)**

*Motion for a resolution*

*Amendment*

**(g) spillover analysis of Member States tax policies and tax mix;**

Or. en

**Amendment 214**

**Lídia Pereira**

**Motion for a resolution**

**Paragraph 16 a (new)**

*Motion for a resolution*

*Amendment*

**16 a. Understands that this Tax Scoreboard must be build as an instrument to help Member States on performing sound and robust reforms on tax matters; rejects the idea of the use of this scoreboard to shame specific Member States; stands for a strong cooperation with current european platforms to build this scoreboard; understands that this new instrument can be useful for the European Semester process and, specifically, for the country specific recommendations;**

Or. en

