



**2022/2080(INI)**

24.11.2022

# **AMENDMENTS**

## **1 - 183**

**Draft report**  
**Niels Fuglsang**  
(PE735.471v01-00)

Lessons learnt from the Pandora Papers and other revelations  
(2022/2080(INI))



**Amendment 1**  
**Damien Carême**

**Motion for a resolution**  
**Citation 2 a (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the European Court of Auditors' annual report entitled 'Annual report on EU agencies for the financial year 2021',*

Or. fr

**Amendment 2**  
**Damien Carême**

**Motion for a resolution**  
**Citation 2 b (new)**

*Motion for a resolution*

*Amendment*

— *having regard to the decision of the European Ombudsman of 16 May 2022 on how the Commission the European Commission handles “revolving door” situations involving its staff members (OI/1/2021/KR),*

Or. fr

**Amendment 3**  
**Billy Kelleher, Olivier Chastel, Gilles Boyer**

**Motion for a resolution**  
**Citation 8 a (new)**

*Motion for a resolution*

*Amendment*

— *having regards to its resolution of 09 March 2022 on Citizenship and residence by investment schemes<sup>1a</sup>*

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Or. en

#### Amendment 4

José Gusmão, Manon Aubry

#### Motion for a resolution

##### Recital A

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

A. whereas the Pandora Papers were a massive data leak, which the International Consortium of Investigative Journalists began publishing on 3 October 2021, documenting the beneficial owners of corporate entities established in secrecy jurisdictions;

###### *Amendment*

A. whereas the Pandora Papers were a massive data leak, which the International Consortium of Investigative Journalists began publishing on 3 October 2021, documenting the beneficial owners of corporate entities established in secrecy jurisdictions; ***whereas the data leak reportedly concerns more than 330 politicians and public officials from almost 100 countries, including 35 current or former heads of state or government;***

Or. en

#### Amendment 5

Damien Carême

#### Motion for a resolution

##### Recital A a (new)

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

###### *Amendment*

***Aa. whereas 2.94 terabytes of data were leaked to the ICIJ and shared with media partners around the world; whereas some of the files date back to the 1970s, but most of those reviewed by the ICIJ were created between 1996 and 2020; whereas the new data leak reportedly concerns more than 330 political figures and public officials from almost 100 countries, including 35 current or former heads of state or***

*government;*

Or. fr

**Amendment 6**  
**José Gusmão, Manon Aubry**

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

*Motion for a resolution*

*Amendment*

***A a. whereas, according to the EU Tax Observatory, the amount of financial wealth held in tax heavens in 2017 was EUR 7 900 billion; whereas this amount is equivalent to 8 % of the world's gross domestic product (GDP); whereas the result is a loss of tax revenue of around EUR 155 billion per year worldwide;***

Or. en

**Amendment 7**  
**Billy Kelleher, Olivier Chastel, Gilles Boyer**

**Motion for a resolution**  
**Recital B**

*Motion for a resolution*

*Amendment*

**B.** whereas the Pandora Papers revealed how high-net-worth individuals, including politically exposed persons, criminals, public officials and celebrities, are assisted by intermediaries, such as banks, accountants and law firms, in designing complex corporate structures registered in secrecy jurisdictions or tax havens in close cooperation with offshore professional service providers in order to shield income and assets from taxation ***and possibly launder*** money;

**B.** whereas the Pandora Papers revealed how high-net-worth individuals, including politically exposed persons, criminals, public officials and celebrities, are assisted by intermediaries, such as banks, accountants and law firms, in designing complex corporate structures registered in secrecy jurisdictions or tax havens in close cooperation with offshore professional service providers in order to shield income and assets from taxation, ***sanctions and other legal obligations and to enable*** money laundering and terrorist financing;

### Amendment 8

**Andżelika Anna Mozdżanowska**  
on behalf of the ECR Group

#### Motion for a resolution

##### Recital B

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

B. whereas the Pandora Papers revealed how high-net-worth individuals, including **politically exposed persons**, criminals, public officials **and celebrities**, are assisted by intermediaries, such as banks, accountants and law firms, in designing complex corporate structures registered in secrecy jurisdictions or tax havens in close cooperation with offshore professional service providers in order to shield income and assets from taxation and possibly launder money;

###### *Amendment*

B. whereas the Pandora Papers revealed how high-net-worth individuals, including criminals, public officials, **celebrities and – something particularly shocking and scandalous – politically exposed persons**, are assisted by intermediaries, such as banks, accountants and law firms, in designing complex corporate structures registered in secrecy jurisdictions or tax havens in close cooperation with offshore professional service providers in order to shield income and assets from taxation and possibly launder money;

Or. pl

### Amendment 9

**Lídia Pereira, Isabel Benjumea Benjumea**

#### Motion for a resolution

##### Recital B

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

B. whereas the Pandora Papers revealed how high-net-worth individuals, including politically exposed persons, criminals, public officials and celebrities, are assisted by intermediaries, **such as banks, accountants and law firms**, in designing complex corporate structures registered in secrecy jurisdictions or tax havens in close cooperation with offshore professional service providers in order to

###### *Amendment*

B. whereas the Pandora Papers revealed how high-net-worth individuals, including politically exposed persons, criminals, public officials and celebrities, are assisted by intermediaries in designing complex corporate structures registered in secrecy jurisdictions or tax havens in close cooperation with offshore professional service providers in order to shield income and assets from taxation and possibly

shield income and assets from taxation and possibly launder money;

launder money;

Or. en

**Amendment 10**  
**José Gusmão, Manon Aubry**

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

*Motion for a resolution*

*Amendment*

***B a. whereas a number of politicians, including EU high-level decision-makers, have also featured in the Pandora Papers, and calls on the authorities of the Member States involved to carry out appropriate investigations into any wrongdoing; deplores, in particular, the mention in Pandora Papers with reported links with offshore dealings of politicians such as Nicos Anastasiades, the President of Cyprus and who sits on the European Council; Wopke Hoekstra, the Dutch Minister of Foreign affairs; Ilham Aliyev, the President of Azerbaijan; Milo Đukanović, the President of Montenegro; former British Prime Minister Tony Blair; John Dalli, former Maltese Minister and former EU Commissioner; and Andrej Babiš, former Prime Minister of Czechia;***

Or. en

**Amendment 11**  
**Gunnar Beck**

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

*Motion for a resolution*

*Amendment*

***B a. whereas the Ukrainian president Volodymyr Zelensky features prominently in the Pandora papers; whereas part of***

*his network of offshore companies is managed by Fidelity Corporate Services, an offshore consultancy that was one of 14 firms whose documents make up part of the Pandora Papers leak, proving that Zelensky and his partners use companies based in the British Virgin Islands, Belize, and Cyprus; whereas two of Zelensky's associates in the offshore network, were later awarded powerful government positions: Serhiy Shefir as Zelensky's top presidential aide, and Ivan Bakanov as the head of the Security Service of Ukraine;*

Or. en

**Amendment 12**  
**Damien Carême**

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

*Motion for a resolution*

*Amendment*

*Ba. whereas the Pandora Papers are the latest major data leak to expose the inner workings of the offshore financial world, following on from Lux Leaks in 2014, Swiss Leaks in 2015, the Panama Papers in 2016, the Paradise Papers in 2017, Mauritius Leaks in 2019, Luanda Leaks and the FinCEN Files in 2020, together with Lux Letters in 2021;*

Or. fr

**Amendment 13**  
**Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

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

*Motion for a resolution*

*Amendment*



***B a. whereas the leaks Panama Papers and Swiss Leaks suggest that the top 0.01 % of the wealth distribution owns about 50 % of the wealth placed in tax havens while the top 0.01 % evades about 25 % of its tax liability by concealing assets and investment income abroad, making tax evasion also a question about inequality<sup>1a</sup>;***

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<sup>1a</sup> *Alstadsæter, A., Johannesen, N., & Zucman, G. (2019). Tax evasion and inequality. American Economic Review, 109(6), 2073-2103.*

Or. en

**Amendment 14**  
**France Jamet**

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

*Motion for a resolution*

*Amendment*

***Ba. whereas the EU policy of drawing up lists of uncooperative tax jurisdictions is not effective and has not been successful in combating tax evasion, as some tax haven states are both judge and jury in the drawing up of the blacklists;***

Or. fr

**Amendment 15**  
**Billy Kelleher, Olivier Chastel, Gilles Boyer**

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

*Motion for a resolution*

*Amendment*

***B a. whereas the Pandora Papers' revelations reported on the creation of shell companies with the purpose of moving money between bank accounts,***

*avoiding taxes and carrying out financial crimes, including money laundering, terrorist financing and circumventing EU sanctions for Russian oligarchs;*

Or. en

#### **Amendment 16**

**Niels Fuglsang, Marek Belka, Alfred Sant, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

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

##### **Recital B b (new)**

*Motion for a resolution*

*Amendment*

***B b. whereas the practices described in the Pandora Papers further entrench social and economic inequalities in our societies, and strongly erode citizens' trust in the rule of law and in our economic and democratic system; whereas fostering social and economic justice is ever more important in the crisis that the EU currently faces, following the war of aggression against Ukraine and the cost of living crisis that ensued;***

Or. en

#### **Amendment 17**

**Damien Carême**

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

##### **Recital B b (new)**

*Motion for a resolution*

*Amendment*

***Bb. whereas the activities revealed in the Pandora Papers include the creation of shell companies, foundations and trusts for the following purposes: buying property, yachts, jets and life insurance anonymously, making investments and transferring money between bank accounts, avoiding taxes and committing***

*financial crimes, including money  
laundering;*

Or. fr

**Amendment 18**  
**France Jamet**

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

*Motion for a resolution*

*Amendment*

*Bb. whereas tax havens can only be  
effectively combated through a policy of  
sanctioning aggressive jurisdictions, as  
demonstrated by France's blockade of  
Monaco in 1962;*

Or. fr

**Amendment 19**  
**Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás  
Fernández, Paul Tang**

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

*Motion for a resolution*

*Amendment*

*B c. whereas tax crimes are a predicate  
offence for money laundering under EU  
law and international standards; whereas  
the activities reported in the Pandora  
Papers are not all inherently illegal, but  
certainly amount to tax avoidance and  
abuse of corporate secrecy;*

Or. en

**Amendment 20**  
**Damien Carême**

**Motion for a resolution**

**Recital B c (new)**

*Motion for a resolution*

*Amendment*

***Bc. whereas the EU's legislative response to the Pandora Papers was weak and ministers were very late in adopting the much-needed reform of the 1997 EU code of conduct on business taxation;***

Or. fr

**Amendment 21**

**France Jamet**

**Motion for a resolution**

**Recital B c (new)**

*Motion for a resolution*

*Amendment*

***Bc. whereas the criteria for defining a tax haven are often based on geopolitical or commercial considerations rather than on genuine objective criteria;***

Or. fr

**Amendment 22**

**Damien Carême**

**Motion for a resolution**

**Recital B d (new)**

*Motion for a resolution*

*Amendment*

***Bd. whereas there have been few European legislative initiatives in the area of harmful tax practices that attract high net worth individuals or luxury assets, such as yachts, private jets, works of art, etc;***

Or. fr

**Amendment 23**  
**Damien Carême**

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

*Motion for a resolution*

1. Highlights the role of international investigative journalism and whistleblowers in exposing tax avoidance and evasion, corruption, organised crime and money laundering; deems it necessary to further protect the confidentiality of the sources of investigative journalism, including whistleblowers;

*Amendment*

1. Highlights the role of international investigative journalism and whistleblowers in exposing tax avoidance and evasion, corruption, organised crime and money laundering; deems it necessary to further protect the confidentiality of the sources of investigative journalism, including whistleblowers; ***looks forward to the Commission's report, due to be published in December 2023, on the implementation of the 2019 EU Whistleblowers Directive; calls on the Commission, in that regard, to consult stakeholders on improvements to make to the directive;***

Or. fr

**Amendment 24**  
**Andżelika Anna Możdżanowska**  
on behalf of the ECR Group

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

*Motion for a resolution*

1. Highlights the role of international investigative journalism and whistleblowers in exposing tax avoidance and evasion, corruption, organised crime and money laundering; deems it necessary to ***further*** protect the confidentiality of the sources of investigative journalism, including whistleblowers;

*Amendment*

1. Highlights the role of international investigative journalism and whistleblowers in exposing tax avoidance and evasion, corruption, organised crime and money laundering; deems it necessary to protect the confidentiality of the sources of investigative journalism, including whistleblowers; ***draws attention to the many cases that have recently come to light in which spyware has been used to conduct surveillance on journalists in the EU and points out that these are extremely worrying and indicative of the***

*hypocrisy of the political elites who pursue transparency in public life;*

Or. pl

## **Amendment 25**

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

### **Motion for a resolution**

#### **Paragraph 1**

##### *Motion for a resolution*

1. Highlights the role of international investigative journalism and whistleblowers in exposing tax avoidance and evasion, corruption, organised crime and money laundering; *deems it necessary to further protect the confidentiality of the sources of investigative journalism, including whistleblowers;*

##### *Amendment*

1. Highlights the role of international investigative journalism and whistleblowers in exposing tax avoidance and evasion, corruption, organised crime and money laundering; *regrets that the obligation repeatedly falls on journalists and whistleblowers to identify and expose the loopholes in the international tax and money laundering and terrorist financing frameworks;*

Or. en

## **Amendment 26**

**Herbert Dorfmann**

### **Motion for a resolution**

#### **Paragraph 1**

##### *Motion for a resolution*

1. *Highlights the role of international investigative journalism* and whistleblowers *in exposing tax avoidance and evasion, corruption, organised crime and money laundering;* deems it necessary to further protect the confidentiality of the sources of investigative journalism, including whistleblowers;

##### *Amendment*

1. *Recognises that journalists and whistleblowers have an important role in investigating and exposing potential violations of tax law;* deems it necessary to further protect the confidentiality of the sources of investigative journalism, including whistleblowers;

Or. en

**Amendment 27**  
**Gunnar Beck**

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

*Motion for a resolution*

*Amendment*

***1 a. Is concerned about the European Banking Authority's (EBA) statement on financial inclusion in the context of the invasion of Ukraine (27 April 2022), clarifying the flexibility of the Anti-Money Laundering and Combating Financing of Terrorism Framework when engaging with refugees from Ukraine, for example, financial institutions can apply simplified customer due diligence in situations where the money laundering/terrorist financing (ML/TF) risk is reduced and do not need to check the prospective customer's passport to verify their identity, and can instead rely on other documentation, such as evidence that the prospective customer is a refugee from Ukraine; underlines that EBA guidelines 4.40 to 4.44 stipulate that financial institutions should consider relevant risk factors including who their customer is when assessing ML/TF risk, and lists a number of control questions to determine customer risk factors; recalls that money laundering remains a significant problem in Ukraine, and therefore falls under the definition of 'a country identified by credible sources as having significant levels of corruption or other criminal activity' of Article 18(3) of Directive (EU) 2015/849, Annex III, (point 3(b)), and that in March 2014, the Council adopted sanctions against 18 Ukrainian persons identified as responsible for the misappropriation of Ukrainian State funds; notes that Ukraine scores a dismal 33 on Transparency International's Corruption Perceptions Index; asks therefore the EBA to review it flexibility of the AML/FT framework when engaging with Ukrainian citizens;***

**Amendment 28**

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

**Motion for a resolution**

**Paragraph 1 a (new)**

*Motion for a resolution*

*Amendment*

***1 a. Regrets that the revelations of continuous data leaks with significant information of interest to the public still rely on whistleblowers and investigative journalists to access information; deems it necessary to protect the confidentiality of the sources of investigative journalism, including whistleblowers; stresses the importance of defending the freedom of journalists to receive confidential, secret or restricted documents, datasets or other materials, whatever their origin, and to report on those issues of public interest without the threat of costly legal action; highlights, in this regard, the Commission's recent proposals to tackle abusive lawsuits against journalists and human rights defenders;***

Or. en

**Amendment 29**

**Paul Tang, Aurore Lalucq**

**Motion for a resolution**

**Paragraph 1 a (new)**

*Motion for a resolution*

*Amendment*

***1 a. Points out that journalist and whistle-blowers are essential in uncovering cases of tax avoidance and evasion, corruption, organised crime and money laundering; regrets that journalists like Peter R. de Vries, Daphne Caruana***



*Galizia and Jan Kuciak were murdered in relation to journalistic revelations; therefore deems it important to specifically address the protection of journalists in whistleblowers cases;*

Or. en

**Amendment 30**  
**France Jamet**

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

*Motion for a resolution*

*Amendment*

*1a. Stresses the very harmful role of the EU in efforts to combat tax havens, which it encourages by promoting free trade in a blanket manner, which de facto turns taxation into a form of competition;*

Or. fr

**Amendment 31**  
**Niels Fuglsang, Marek Belka, Aurore Lalucq, Joachim Schuster, Paul Tang**

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

*Motion for a resolution*

*Amendment*

*1 b. Notes that Switzerland revised its Federal Act on Banks and Savings Banks on banking secrecy in the framework of adopting the Common Reporting Standard (CRS) for exchanging information on financial accounts; however regrets that such banking secrecy remains for information not falling under the CRS; worries that banking secrecy rules in Switzerland still apply to jurisdictions that are not part of the CRS and to Swiss nationals, including Swiss journalists, and this explains why Swiss journalists were not initially allowed to*

*report about the Pandora Papers or to be part of the investigative consortium; welcomes any future reform of Article 47 of Switzerland's Federal Act on Banks and Savings Bank to safeguard proper freedom of the press;*

Or. en

**Amendment 32**  
**France Jamet**

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

*Motion for a resolution*

*Amendment*

*1b. Stresses that while international cooperation is essential to put an end to tax evasion, states must be able to take strong measures of their own to stop it;*

Or. fr

**Amendment 33**  
**Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

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

*Motion for a resolution*

*Amendment*

*1 c. Notes that a general lesson learnt from several money laundering and tax leaks in recent years is that whistleblowers play a significant role in allowing these leaks to be known by the public; regrets the extended use of non-disclosure agreements (NDAs) for employees in the corporate sector without accurate legal advice;*

Or. en

## Amendment 34

Niels Fuglsang, Marek BelkaMarek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang

### Motion for a resolution

#### Paragraph 2

##### *Motion for a resolution*

2. Regrets *the fact that only 10* Member States *have passed legislation* to transpose the *Whistleblowers Directive*<sup>7</sup>, *15 are still in the process of doing so, and two have taken no or minimal action*;

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<sup>7</sup> *Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019, p. 17.*

##### *Amendment*

2. Regrets *that 24* Member States *failed to transpose and communicate the transposition of the Whistleblower Directive within the deadline; welcomes that the Commission has initiated infringement procedures against at least 19 Member States for failure* to transpose the Directive<sup>6a</sup>;

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<sup>6a</sup>

[https://ec.europa.eu/commission/presscorner/detail/en/inf\\_22\\_3768](https://ec.europa.eu/commission/presscorner/detail/en/inf_22_3768);  
[https://ec.europa.eu/commission/presscorner/detail/en/inf\\_22\\_5402](https://ec.europa.eu/commission/presscorner/detail/en/inf_22_5402)

Or. en

## Amendment 35

Herbert Dorfmann

### Motion for a resolution

#### Paragraph 2

##### *Motion for a resolution*

2. Regrets the fact that only 10 Member States have passed legislation to transpose the Whistleblowers Directive<sup>7</sup>, *15* are still in the process of doing so, and *two have* taken no or minimal action;

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<sup>7</sup> Directive (EU) 2019/1937 of the

##### *Amendment*

2. Regrets the fact that only 10 Member States have passed legislation to transpose the Whistleblowers Directive<sup>7</sup>, *16* are still in the process of doing so, and *one has* taken no or minimal action;

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<sup>7</sup> Directive (EU) 2019/1937 of the

European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019, p. 17.

European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019, p. 17.

Or. en

### **Amendment 36**

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

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

##### **Paragraph 2**

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

2. Regrets the fact that only 10 Member States have passed legislation to transpose the Whistleblowers Directive<sup>7</sup>, 15 are still in the process of doing so, and two have taken no or minimal action;

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<sup>7</sup> Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019, p. 17.

###### *Amendment*

2. ***Deems it necessary to further protect the confidentiality of the sources of investigative journalism, including whistleblowers;*** regrets the fact that only 10 Member States have passed legislation to transpose the Whistleblowers Directive<sup>7</sup>, 15 are still in the process of doing so, and two have taken no or minimal action;

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<sup>7</sup> Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019, p. 17.

Or. en

### **Amendment 37**

**Andżelika Anna Możdżanowska**  
on behalf of the ECR Group

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

##### **Paragraph 2**

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

2. Regrets the fact that only 10 Member States have passed legislation to transpose the Whistleblowers Directive<sup>7</sup>, 15 are still in the process of doing so, and

two have taken no or minimal action;

two have taken no or minimal action;  
***points out that the implementation and application of existing rules are crucial to harmonious cooperation within the EU;***

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<sup>7</sup> Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019, p. 17.

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<sup>7</sup> Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019, p. 17.

Or. pl

### **Amendment 38** **Damien Carême**

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

##### *Motion for a resolution*

2. Regrets the fact that only 10 Member States have passed legislation to transpose the Whistleblowers Directive<sup>7</sup>, 15 are still in the process of doing so, and two have taken no or minimal action;

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<sup>7</sup> Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019, p. 17.

##### *Amendment*

2. Regrets the fact that only 10 Member States have passed legislation to transpose the Whistleblowers Directive<sup>7</sup>, 15 are still in the process of doing so, and two have taken no or minimal action; ***calls on the Member States that have not yet done so to urgently transpose the directive into their national law;***

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<sup>7</sup> Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019, p. 17.

Or. fr

### **Amendment 39** **José Gusmão, Manon Aubry**

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

*Motion for a resolution*

2. Regrets the fact that only 10 Member States have passed legislation to transpose the Whistleblowers Directive<sup>7</sup>, 15 are still in the process of doing so, and two have taken no or minimal action;

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<sup>7</sup> Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019, p. 17.

*Amendment*

2. Regrets the fact that only 10 Member States have passed legislation to transpose the Whistleblowers Directive<sup>7</sup>, 15 are still in the process of doing so, and two have taken no or minimal action; ***Calls on all Member States to transpose the directive into national law;***

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<sup>7</sup> Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, OJ L 305, 26.11.2019, p. 17.

Or. en

**Amendment 40**  
**Damien Carême**

**Motion for a resolution**  
**Paragraph 2 a (new)**

*Motion for a resolution*

*Amendment*

***2a. Urges the Commission to provide detailed information on the progress made by Member States in repealing or withdrawing the citizenship or residence permits of Russian or Belarusian individuals who have obtained their status through investment; calls for an EU-wide blanket ban on residence by investment schemes ('golden visas');***

Or. fr

**Amendment 41**  
**Damien Carême**

**Motion for a resolution**  
**Paragraph 2 b (new)**

**2b.** *Deplores the lack of transparency from the Commission and the Members with regard to the progress made in freezing and seizing the assets of sanctioned persons; urges the Member States and the EU authorities to make a genuine effort to recover illicit money; calls on the Commission to publish a list of assets that have been frozen or confiscated following Russia's invasion of Ukraine;*

Or. fr

**Amendment 42**  
**Damien Carême**

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

*Motion for a resolution*

3. Highlights the importance of safeguarding high standards of integrity, honesty and responsibility among public officials in the EU; calls on the Member States to ensure that they have measures and systems in place requiring public officials to declare any outside activities, employment, investments, assets and substantial gifts or benefits which may give rise to a conflict of interest with respect to their functions as public officials; highlights the importance of having systems in place to report and verify this information and independently assess conflicts of interest when they arise;

*Amendment*

3. *Deplores the conflicts of interest of senior staff members, including EU ministers, involving illegally obtained property, interests in fossil fuel companies or assets in tax havens revealed by the Pandora Papers and recent media investigations, including those of former Czech Prime Minister Andrej Babiš and the current French Minister for Energy Transition, Agnès Pannier-Runacher; points out that the family members of politically exposed persons (PEPs), including their children, may be involved in fraud and tax evasion cases and are therefore subject to anti-money laundering and anti-terrorist financing legislation;* Highlights the importance of safeguarding high standards of integrity, honesty and responsibility among public officials in the EU, *including in the Member States*; calls on the Member States to ensure that they have measures and systems *with enough human and financial resources* in place requiring

public officials to declare any outside activities, employment, investments, assets and substantial gifts or benefits which may give rise to a conflict of interest with respect to their functions as public officials; highlights the importance of having systems in place to report and verify this information and independently assess conflicts of interest when they arise; ***stresses the need for dissuasive sanctions;***

Or. fr

**Amendment 43**  
**Markus Ferber**

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

*Motion for a resolution*

3. Highlights the importance of safeguarding high standards of integrity, honesty and responsibility among public officials in the EU; calls on the Member States to ensure that they have measures and systems in place requiring public officials to declare ***any*** outside activities, employment, investments, assets and substantial gifts or benefits which may give rise to a conflict of interest with respect to their functions as public officials; ***highlights the importance of having systems in place to report and verify this information and independently assess conflicts of interest when they arise;***

*Amendment*

3. Highlights the importance of safeguarding high standards of integrity, honesty and responsibility among public officials in the EU; calls on the Member States to ensure that they have measures and systems in place requiring public officials to declare ***relevant*** outside activities, employment, investments, assets and substantial gifts or benefits which may give rise to a conflict of interest with respect to their functions as public officials;

Or. en

**Amendment 44**  
**Andżelika Anna Możdżanowska**  
on behalf of the ECR Group

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



*Motion for a resolution*

3. Highlights the importance of safeguarding high standards of integrity, honesty and responsibility among public officials in the EU; calls on the Member States to ensure that they have measures and systems in place requiring public officials to declare any outside activities, employment, investments, assets and substantial gifts or benefits which may give rise to a conflict of interest with respect to their functions as public officials; highlights the importance of having systems in place to report and verify this information and independently assess conflicts of interest when they arise;

*Amendment*

3. Highlights the importance of safeguarding high standards of integrity, honesty and responsibility among public officials in the EU, ***as well as fostering, within that environment, an ethos of service and personal honesty***; calls on the Member States to ensure that they have measures and systems in place requiring public officials to declare any outside activities, employment, investments, assets and substantial gifts or benefits which may give rise to a conflict of interest with respect to their functions as public officials; highlights the importance of having systems in place to report and verify this information and independently assess conflicts of interest when they arise;

Or. pl

**Amendment 45**  
**Herbert Dorfmann**

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

*Motion for a resolution*

3. ***Highlights the importance of safeguarding high standards of integrity, honesty and responsibility among*** public officials in the EU; calls on the Member States to ensure that they have measures and systems in place requiring public officials to ***declare any outside activities, employment, investments, assets and substantial gifts or benefits which may give rise to a conflict*** of interest with respect to their functions as public officials; highlights the importance of having systems in place to report and ***verify this information and independently assess*** conflicts of interest ***when they arise***;

*Amendment*

3. ***Takes note of art. 12 of Regulation No 31 (EEC) which prohibits*** public officials in the EU ***from carrying any action or behaviour which might reflect adversely upon his position***; calls on the Member States to ensure that they have measures and systems in place requiring public officials to ***report on any potential conflicts*** of interest with respect to their functions as public officials; highlights the importance of having systems in place to report and ***follow-up on any potential cases of*** conflicts of interest;

Or. en

**Amendment 46**  
**Paul Tang**

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

*Motion for a resolution*

*Amendment*

**3 a. Recalls that the revelation by Pandora Papers, Paradise Papers, Panama Papers, Suisse secrets, and OpenLux, revealed hidden assets of politically exposed persons such as Mossack Fonseca, Tony Blair, Andrej Babiš, Silvio Berlusconi, and Wopke Hoekstra. Remarks that government ministers and lawmakers have the utmost duty to uphold the law to its fullest extent and act in line with the spirit of the law at all times. Points out that failing to do so erodes public trust in government, the very fundament of a state. Calls on political institutions to ensure that politically exposed persons rapport on all current and former financial interests and assets, as well as strong sanctions for failing to do so;**

Or. en

**Amendment 47**  
**Billy Kelleher, Olivier Chastel, Gilles Boyer**

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

*Motion for a resolution*

*Amendment*

**3 a. Welcomes the OECD / G20 agreement from October 2021 on the reform of the international corporate tax rules; points out that Pillar II of the agreement, once implemented, will introduce a global minimum effective corporate tax rate of 15% applicable to companies with a yearly revenue above**

*EUR 750 million which should help reduce the use of tax havens globally; reiterates its call on the Council to swiftly adopt the Pillar II Directive to ensure the agreement is effective by January 2023; urges Hungary to put an immediate end to its blockage of the global tax deal in the Council;*

Or. en

**Amendment 48**

**Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

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

*Motion for a resolution*

*Amendment*

*3 a. Deplores that a number of EU high-level decision-makers have been featured in the Pandora Papers; regrets that, according to the unanimity vote required to fight tax evasion and avoidance at the EU level, said individuals or the governments they integrated held the power to veto any EU legislation on those matters;*

Or. en

**Amendment 49**

**Marek Belka**

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

*Motion for a resolution*

*Amendment*

*3 a. Calls on the Commission to make full use of the revised methodology for identifying high-risk third countries under Directive (EU) 2015/849 and, after its own thorough assessment, not to hesitate to place on the list of high-risk*

*third countries jurisdictions not being named on the FATF lists;*

Or. en

**Amendment 50**  
**Paul Tang, Aurore Lalucq**

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

*Motion for a resolution*

*Amendment*

*3 b. Reiterates the importance of transparency and public scrutiny for trust in the institutions; Recalls the obligation for Members of the European Parliament to disclose any "financial interests which might influence the performance of the Member's duties"<sup>1a</sup>, but regrets that this requirement lacks effective enforcement; Remarks that the assessment of potential conflicts of interest are a matter for public scrutiny and not of self-assessment; Therefore calls upon the Members of Parliament to declare any holding in any company or partnership and any other financial interest; consequently calls upon the Parliament to amend point (f) and (h) of article 4 in the code of conduct for Members of the European Parliament with respect to financial interests and conflicts of interest;*

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*<sup>1a</sup> Code of Conduct for Members of the European Parliament with respect to financial interests and conflicts of interest, Article 4 (2) h*

Or. en

**Amendment 51**  
**Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández**

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

*Motion for a resolution*

*Amendment*

**3 b. Calls on the Council to move towards the use of qualified majority voting in certain tax matters concerning tax evasion and avoidance, and for the implementation of international tax agreements; stresses that the lack of further tax coordination pressures Member States to engage in a detrimental race to the bottom, while also hampering cross-border economic activity;**

Or. en

**Amendment 52**

**Niels Fuglsang, Marek Belka, Alfred Sant, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

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

*Motion for a resolution*

*Amendment*

**3 c. Welcomes the proposed Anti-Money Laundering legislative package; stresses the importance of increasing the coordination between national legal frameworks to address loopholes, and the improvement to supervision provided by establishing a European Anti-Money Laundering Authority (AMLA) with adequate resources and competences;**

Or. en

**Amendment 53**

**Lídia Pereira, Isabel Benjumea Benjumea**

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

*Motion for a resolution*

*Amendment*

**4. Points out that the so-called big four major accountancy firms – PwC, EY, Deloitte and KPMG – account for 87 % of the global tax advisory market share<sup>8</sup> ;**

**deleted**

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<sup>8</sup> 'Global tax advisory revenues top \$20bn', *Accountancy Daily*, 28 January 2019.

Or. en

#### **Amendment 54**

**Billy Kelleher, Gilles Boyer**

**Motion for a resolution**

**Paragraph 4**

*Motion for a resolution*

*Amendment*

**4. Points out that the so-called big four major accountancy firms – PwC, EY, Deloitte and KPMG – account for 87 % of the global tax advisory market share<sup>8</sup> ;**

**deleted**

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<sup>8</sup> 'Global tax advisory revenues top \$20bn', *Accountancy Daily*, 28 January 2019.

Or. en

#### **Amendment 55**

**Herbert Dorfmann**

**Motion for a resolution**

**Paragraph 4**

*Motion for a resolution*

*Amendment*

**4. Points out that the so-called big four major accountancy firms – PwC, EY, Deloitte and KPMG – account for 87 % of the global tax advisory market share<sup>8</sup> ;**

**4. Calls on the Commission to carry out a study on the tax advisory market to have up to date information on the market share of the major accountancy firms;**

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<sup>8</sup> ‘Global tax advisory revenues top \$20bn’, *Accountancy Daily*, 28 January 2019.

Or. en

#### **Amendment 56**

**Andżelika Anna Możdżanowska**  
on behalf of the ECR Group

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

##### *Motion for a resolution*

4. Points out that the so-called big four major accountancy firms – PwC, EY, Deloitte and KPMG – account for 87 % of the global tax advisory market share<sup>8</sup>;

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<sup>8</sup> ‘Global tax advisory revenues top \$20bn’, *Accountancy Daily*, 28 January 2019.

##### *Amendment*

4. Points out that the so-called big four major accountancy firms – PwC, EY, Deloitte and KPMG – account for 87 % of the global tax advisory market share<sup>8</sup>; ***emphasises the threats that such a de facto oligopoly poses to the advisory market itself and when it comes to the potential influence that these firms’ lobbyists can wield over tax regulations;***

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<sup>8</sup> ‘Global tax advisory revenues top \$20bn’, *Accountancy Daily*, 28 January 2019.

Or. pl

#### **Amendment 57**

**José Gusmão, Manon Aubry**

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

##### *Motion for a resolution*

4. Points out that the so-called big four major accountancy firms – PwC, EY, Deloitte and KPMG – account for 87 % of the global tax advisory market share<sup>8</sup> ;

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##### *Amendment*

4. Points out that the so-called big four major accountancy firms – PwC, EY, Deloitte and KPMG – account for 87 % of the global tax advisory market share<sup>8</sup> ; ***stresses that this position in the market***

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**EN**

*power gives them more influence power;*

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<sup>8</sup> ‘Global tax advisory revenues top \$20bn’, Accountancy Daily, 28 January 2019.

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<sup>8</sup> ‘Global tax advisory revenues top \$20bn’, Accountancy Daily, 28 January 2019.

Or. en

**Amendment 58**  
**Billy Kelleher, Gilles Boyer**

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

*Motion for a resolution*

5. **Regrets** the fact that, as exposed by the Pandora Papers<sup>9</sup>, **PwC, along with other** western firms, had a central role in assisting Russian oligarchs with their investments in the West through their networks of offshore shell companies<sup>10</sup>; regrets the absence of visible investigations into the intermediary sector in the EU following the Pandora Papers and the EU’s sanctions on Russian oligarchs; calls on the authorities in the Member States to investigate any wrongdoing by these firms;

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<sup>10</sup> ‘How Western Firms Quietly Enabled Russian Oligarchs’, The New York Times, 9 March 2022.

<sup>9</sup> ‘The oligarch’s accountants: How PwC helped a Russia steel baron grow his offshore empire’, International Consortium of Investigative Journalists, Pandora Papers, 11 April 2022.

*Amendment*

5. **Deplores** the fact that, as exposed by the Pandora Papers<sup>9</sup>, western **intermediary** firms, had a central role in assisting Russian oligarchs with their investments in the West through their networks of offshore shell companies<sup>10</sup>; **highlights that such networks are hindering the application of EU sanctions on Russian individuals and that there is a high likelihood that such networks are being used to shield Russian owned assets from EU sanctions**; regrets the absence of visible investigations into the intermediary sector in the EU following the Pandora Papers and the EU’s sanctions on Russian oligarchs; calls on the authorities in the Member States to investigate any wrongdoing by these firms;

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<sup>10</sup> ‘How Western Firms Quietly Enabled Russian Oligarchs’, The New York Times, 9 March 2022.

<sup>9</sup> ‘The oligarch’s accountants: How PwC helped a Russia steel baron grow his offshore empire’, International Consortium of Investigative Journalists, Pandora Papers, 11 April 2022.

Or. en



## Amendment 59

Andżelika Anna Możdżanowska

on behalf of the ECR Group

### Motion for a resolution

#### Paragraph 5

##### *Motion for a resolution*

5. Regrets the fact that, as exposed by the Pandora Papers<sup>9</sup>, PwC, along with other western firms, had a central role in assisting Russian oligarchs with their investments in the West through their networks of offshore shell companies<sup>10</sup>; regrets the absence of visible investigations into the intermediary sector in the EU following the Pandora Papers and the EU's sanctions on Russian oligarchs; ***calls on the authorities in the Member States to investigate any wrongdoing by these firms;***

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<sup>10</sup> 'How Western Firms Quietly Enabled Russian Oligarchs', The New York Times, 9 March 2022.

<sup>9</sup> 'The oligarch's accountants: How PwC helped a Russia steel baron grow his offshore empire', International Consortium of Investigative Journalists, Pandora Papers, 11 April 2022.

##### *Amendment*

5. Regrets the fact that, as exposed by the Pandora Papers<sup>9</sup>, PwC, along with other western firms, had a central role in assisting Russian oligarchs with their investments in the West through their networks of offshore shell companies<sup>10</sup>; regrets the absence of visible investigations into the intermediary sector in the EU following the Pandora Papers and the EU's sanctions on Russian oligarchs; ***points out that, in view of Russia's aggression against Ukraine and its hybrid actions against EU countries, investigations into the assets and investments of Russian oligarchs should be a top priority as they are strategically important for the EU's security;***

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<sup>10</sup> 'How Western Firms Quietly Enabled Russian Oligarchs', The New York Times, 9 March 2022.

<sup>9</sup> 'The oligarch's accountants: How PwC helped a Russia steel baron grow his offshore empire', International Consortium of Investigative Journalists, Pandora Papers, 11 April 2022.

Or. pl

## Amendment 60

Lídia Pereira, Isabel Benjumea Benjumea

### Motion for a resolution

#### Paragraph 5

##### *Motion for a resolution*

5. Regrets the fact that, as exposed by

##### *Amendment*

5. Regrets the fact that, as exposed by

the Pandora Papers<sup>9</sup>, **PwC**, along with other western firms, had a central role in assisting Russian oligarchs with their investments in the West through their networks of offshore shell companies<sup>10</sup>; regrets the absence of visible investigations into the intermediary sector in the EU following the Pandora Papers and the EU's sanctions on Russian oligarchs; calls on the authorities in the Member States to investigate any wrongdoing by these firms;

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<sup>10</sup> 'How Western Firms Quietly Enabled Russian Oligarchs', The New York Times, 9 March 2022.

<sup>9</sup> 'The oligarch's accountants: How PwC helped a Russia steel baron grow his offshore empire', International Consortium of Investigative Journalists, Pandora Papers, 11 April 2022.

the Pandora Papers<sup>9</sup>, **some consultancy firms**, along with other western firms, had a central role in assisting Russian oligarchs with their investments in the West through their networks of offshore shell companies<sup>10</sup>; regrets the absence of visible investigations into the intermediary sector in the EU following the Pandora Papers and the EU's sanctions on Russian oligarchs; calls on the authorities in the Member States to investigate any wrongdoing by these firms;

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<sup>10</sup> 'How Western Firms Quietly Enabled Russian Oligarchs', The New York Times, 9 March 2022.

<sup>9</sup> 'The oligarch's accountants: How PwC helped a Russia steel baron grow his offshore empire', International Consortium of Investigative Journalists, Pandora Papers, 11 April 2022.

Or. en

## Amendment 61

**Niels Fuglsang, Marek Belka, Pedro Marques, Joachim Schuster, Jonás Fernández, Paul Tang**

### Motion for a resolution Paragraph 6

#### *Motion for a resolution*

6. Points out that global professional services firms possess a capacity as 'career hubs', where 68 % of transfer pricing professionals in multinational corporations had worked in a **global professional services firm** before<sup>11</sup>; is aware of examples of tax authority officials going on to work in **such firms or multinational corporations** immediately after; calls on the Member States to **regulate the phenomenon of revolving doors**, including **cooling-off** periods, **with regard** to officials **in** tax administrations;

#### *Amendment*

6. Points out that global professional services firms **s** possess a capacity as 'career hubs', where 68 % of transfer pricing professionals in multinational corporations had worked in a **GPSF** before<sup>11</sup>; is aware of examples of tax authority officials going on to work in **GPSFs or MNCs** immediately after; calls on Member States to **ensure revolving door regulation**, including **cooling off** periods, to officials **of** tax administrations, **and also to uphold these standards on international organisations they are members of, such as the OECD, so as to**

*avoid conflicts of interest and revolving doors; calls on the OECD, in particular, to uphold its own 2010 Recommendation Principles for Transparency and Integrity in Lobbying;*

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<sup>11</sup> Christensen, R.C., ‘Transnational Infrastructural Power of Professional Service Firms’, SocArXiv, 9 September 2022.

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<sup>11</sup> Christensen, R.C., ‘Transnational Infrastructural Power of Professional Service Firms’, SocArXiv, 9 September 2022.

Or. en

## **Amendment 62** **Herbert Dorfmann**

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

#### *Motion for a resolution*

6. *Points out that global professional services firms possess a capacity as ‘career hubs’, where 68 % of transfer pricing professionals in multinational corporations had worked in a global professional services firm before<sup>11</sup> ; is aware of examples of tax authority officials going on to work in such firms or multinational corporations immediately after; calls on the Member States to regulate the phenomenon of revolving doors, including cooling-off periods, with regard to officials in tax administrations;*

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<sup>11</sup> Christensen, R.C., ‘Transnational Infrastructural Power of Professional Service Firms’, SocArXiv, 9 September 2022.

#### *Amendment*

6. *Calls on the Commission to provide information on professional services firms and the employment of tax authority officials in such firms or multinational corporations; calls on the Member States to investigate the state of play regarding the phenomenon of revolving doors, including cooling-off periods, with regard to officials in tax administrations;*

Or. en

## **Amendment 63** **José Gusmão, Manon Aubry**

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

*Motion for a resolution*

6. Points out that global professional services firms possess a capacity as ‘career hubs’, where 68 % of transfer pricing professionals in multinational corporations had worked in a global professional services firm before<sup>11</sup> ; is aware of examples of tax authority officials going on to work in such firms or multinational corporations immediately after; calls on the Member States to regulate the phenomenon of revolving doors, ***including cooling-off periods***, with regard to officials in tax administrations;

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<sup>11</sup> Christensen, R.C., ‘Transnational Infrastructural Power of Professional Service Firms’, SocArXiv, 9 September 2022.

*Amendment*

6. Points out that global professional services firms possess a capacity as ‘career hubs’, where 68 % of transfer pricing professionals in multinational corporations had worked in a global professional services firm before<sup>11</sup> ; is aware of examples of tax authority officials going on to work in such firms or multinational corporations immediately after; calls on the Member States to regulate the phenomenon of revolving doors with regard to officials in tax administrations, ***including adopting rules to prevent revolving doors and an array of efficient enforcement mechanisms ranging from cooling-off periods, to mandatory recusal and forbidding former employees to endorse positions that are inherently at odds with the interests, independence and impartiality of the institution and the efficient enforcement of the law***;

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<sup>11</sup> Christensen, R.C., ‘Transnational Infrastructural Power of Professional Service Firms’, SocArXiv, 9 September 2022.

Or. en

**Amendment 64**  
**Andżelika Anna Możdżanowska**  
on behalf of the ECR Group

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

*Motion for a resolution*

6. Points out that global professional services firms possess a capacity as ‘career hubs’, where 68 % of transfer pricing

professionals in multinational corporations had worked in a global professional services firm before<sup>11</sup>; is aware of examples of tax authority officials going on to work in such firms or multinational corporations immediately after; calls on the Member States to regulate the phenomenon of revolving doors, including cooling-off periods, with regard to officials in tax administrations;

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<sup>11</sup> Christensen, R.C., ‘Transnational Infrastructural Power of Professional Service Firms’, SocArXiv, 9 September 2022.

professionals in multinational corporations had worked in a global professional services firm before<sup>11</sup>; is aware of examples of tax authority officials going on to work in such firms or multinational corporations immediately after; calls on the Member States to regulate the phenomenon of revolving doors, including cooling-off periods, with regard to officials in tax administrations; ***emphasises the extreme hypocrisy of the political elites in this area and the pressing need for the public to be made aware of this phenomenon in order for it to be stigmatised to a sufficient extent and effectively purged from public life;***

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<sup>11</sup> Christensen, R.C., ‘Transnational Infrastructural Power of Professional Service Firms’, SocArXiv, 9 September 2022.

Or. pl

## **Amendment 65** **Herbert Dorfmann**

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

#### *Motion for a resolution*

7. Calls on the Commission and the Member States to ***recognise and address the*** risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services when advising both corporate clients and public authorities; ***reiterates its call*** on the Commission to ***propose measures to clearly separate accountancy firms from financial or tax service providers as well as all advisory services;***

#### *Amendment*

7. Calls on the Commission and the Member States to ***provide further information on the potential*** risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services when advising both corporate clients and public authorities; ***calls for measures that strengthen the prohibition of advisory services including tax advice in Article 5 of the Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision***

**2005/909/EC. calls on the Commission to develop a set of guidelines for tax professionals to mitigate these risks;**

Or. en

#### **Amendment 66**

**José Gusmão, Manon Aubry**

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

##### **Paragraph 7**

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

7. Calls on the Commission and the Member States to recognise and address the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services when advising both corporate clients and public authorities; ***reiterates its call*** on the Commission to ***propose measures to clearly separate accountancy firms from financial or tax service providers as well as all advisory services;***

###### *Amendment*

7. Calls on the Commission and the Member States to recognise and address the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services when advising both corporate clients and public authorities; ***calls*** on the Commission to ***follow the recommendations of Corporate Europe Observatory 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 67**

**Niels Fuglsang, Alfred Sant, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

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

##### **Paragraph 7**

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

7. Calls on the Commission and the Member States to recognise and address

###### *Amendment*

7. Calls on the Commission and the Member States to recognise and address

the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services when advising both corporate clients and public authorities; reiterates its call on the Commission to propose **measures to clearly separate accountancy firms from financial or tax service providers as well as all advisory services**;

the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services when advising both corporate clients and public authorities; reiterates its call on the Commission to propose **the separation of accounting firms and financial or tax service providers as well as on all advisory services; welcomes the recently announced division of activities of one of the Big 4 major accounting firms into separate audit and advisory businesses, demonstrating that such separation is achievable<sup>11a</sup>**;

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11a

<https://www.theguardian.com/business/2022/sep/08/ernst-young-splits-into-separate-audit-and-advisory-businesses>

Or. en

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

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

#### *Motion for a resolution*

7. ***Calls on*** the Commission and the Member States to ***recognise and*** address the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services when advising both corporate clients and public authorities; ***reiterates its call on the Commission to propose measures to clearly separate accountancy firms from financial or tax service providers as well as all advisory services***;

#### *Amendment*

7. ***Invites*** the Commission and the Member States to ***further analyse and, where appropriate,*** address the ***potential*** risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services when advising both corporate clients and public authorities;

Or. en

## **Amendment 69**

**Andżelika Anna Mozdżanowska**  
on behalf of the ECR Group

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

*Motion for a resolution*

7. Calls on the Commission and the Member States to recognise and address the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services when advising both corporate clients and public authorities; **reiterates its call on the Commission to propose measures** to clearly separate accountancy firms from financial or tax service providers as well as all advisory services;

*Amendment*

7. Calls on the Commission and the Member States to recognise and address the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services when advising both corporate clients and public authorities; **points out that one way of doing this could be** to clearly separate accountancy firms from financial or tax service providers as well as all advisory services;

Or. pl

**Amendment 70**  
**Billy Kelleher, Gilles Boyer**

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

*Motion for a resolution*

7. Calls on the Commission and the Member States to recognise and address the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services when advising both corporate clients and public authorities; **reiterates its call** on the Commission to **propose** measures to **clearly** separate accountancy firms from financial or tax service providers as well as all advisory services;

*Amendment*

7. Calls on the Commission and the Member States to recognise and address the risks of conflicts of interest stemming from the provision of legal advice, tax advice and auditing services when advising both corporate clients and public authorities; **Calls** on the Commission to **consider introducing** measures to separate accountancy firms from financial or tax service providers as well as all advisory services;

Or. en

**Amendment 71**  
**Damien Carême**



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

*Motion for a resolution*

*Amendment*

**7a.** *Deplores the shortcomings in the current rules highlighted by the European Court of Auditors and the European Ombudsman; Urges the EU institutions, and in particular the Commission, to adopt stricter rules for officials seeking to take up posts outside the EU institutions after their service or during leave on personal grounds calls on the EU institutions to make sure that restrictions imposed on former senior staff members or staff members on leave for personal grounds are actually shared with and enforced by their new employer; calls on the EU institutions not to approve requests from former senior staff members to take up activities in the private sector when reservations exist with regard to the possibility to mitigate the potential risks deriving from the moves; calls on the international institutions financed by the Member States or the EU budget to follow the same rules as the EU institutions with regard to officials seeking to take up posts outside the institutions or during leave on personal grounds;*

Or. fr

**Amendment 72**  
**José Gusmão, Manon Aubry**

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

*Motion for a resolution*

*Amendment*

**7 a.** *Notes that new self-regulating instruments may appear in tax advising service industry, such as the implementation of ethics quality bar;*

*Calls, however, on EU Member States to ensure that tax advisors are legally liable for promoting and advising on practices that violate the law, and require tax advisors to publish a detailed outline of all types of cross-border tax schemes;*

Or. en

**Amendment 73**  
**Damien Carême**

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

*Motion for a resolution*

*Amendment*

*7b. Is concerned about the recent departure of the former OECD tax director to the private sector; Calls on the Member States and the Commission to put pressure on the OECD to introduce clear cooling-off periods and strict policies on revolving door situations;*

Or. fr

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

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

*Motion for a resolution*

*Amendment*

8. Welcomes the fact that the Commission is preparing new legislative initiatives in the field of the regulation of intermediaries through an act securing the activity framework of enablers (SAFE) in order to tackle the role of enablers involved in facilitating tax evasion and aggressive tax planning; awaits the Commission proposal without further delay;

8. Welcomes the fact that the Commission is preparing new legislative initiatives in the field of the regulation of intermediaries through an act securing the activity framework of enablers (SAFE) in order to tackle the role of enablers involved in facilitating tax evasion and aggressive tax planning; *urges the Commission to ensure that the framework includes robust enforcement against intermediaries creating and operating schemes which*

*enable tax evasion and aggressive tax planning as well as facilitating and contributing to the concealment of wealth and assets; in that context, urges the Commission to continue to improve information sharing amongst Member State tax administrations and cooperation on the global stage; awaits the Commission proposal without further delay;*

Or. en

**Amendment 75**  
**Herbert Dorfmann**

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

*Motion for a resolution*

8. Welcomes the fact that the Commission is preparing new legislative *initiatives* in the field of the regulation of intermediaries through an act securing the activity framework of enablers (SAFE) in order to tackle the role of enablers involved in facilitating tax evasion and aggressive tax planning; *awaits* the Commission proposal *without further delay*;

*Amendment*

8. Welcomes the fact that the Commission is preparing *a* new legislative *proposal* in the field of the regulation of intermediaries through an act securing the activity framework of enablers (SAFE) in order to tackle the role of enablers involved in facilitating tax evasion and aggressive tax planning; *looks forward receiving* the Commission proposal *in due time*;

Or. en

**Amendment 76**  
**Markus Ferber**

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

*Motion for a resolution*

8. *Welcomes* the fact that the Commission is preparing new legislative initiatives in the field of the regulation of intermediaries through an act securing the activity framework of enablers (SAFE) in

*Amendment*

8. *Notes* the fact that the Commission is preparing new legislative initiatives in the field of the regulation of intermediaries through an act securing the activity framework of enablers (SAFE) in order to

order to tackle the role of enablers involved in facilitating tax evasion and aggressive tax planning; *awaits the Commission proposal without further delay*;

tackle the role of enablers involved in facilitating tax evasion and aggressive tax planning; *notes that such measures should be targeted and proportionate*;

Or. en

**Amendment 77**  
**Damien Carême**

**Motion for a resolution**  
**Paragraph 8 a (new)**

*Motion for a resolution*

*Amendment*

**8a.** *recommends that lawyers be added to the list of obliged entities in anti-money laundering legislation where their legal advice, including tax advice, is knowingly provided or used by the client for the purposes of money laundering, its predicate offences or terrorist financing*;

Or. fr

**Amendment 78**  
**Markus Ferber**

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

*Motion for a resolution*

*Amendment*

**9.** *Calls on the Commission to extend reporting requirements under the sixth Directive on Administrative Cooperation (DAC6)<sup>12</sup> to cross-border arrangements for the management of assets of clients who are natural persons*;

*deleted*

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<sup>12</sup> *Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable*

*cross-border arrangements, OJ L 139, 5.6.2018, p. 1.*

Or. en

**Amendment 79**  
**Herbert Dorfmann**

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

*Motion for a resolution*

9. *Calls on the Commission to extend reporting requirements under the sixth Directive on Administrative Cooperation (DAC6)<sup>12</sup> to cross-border arrangements for the management of assets of clients who are natural persons;*

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<sup>12</sup> *Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements, OJ L 139, 5.6.2018, p. 1.*

*Amendment*

9. *reiterates its position of Paragraph 71 on the extension of DAC reporting requirements<sup>8a</sup>;*

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<sup>8a</sup> *Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements, OJ L 139, 5.6.2018*

Or. en

**Amendment 80**  
**Damien Carême**

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

*Motion for a resolution*

*Amendment*

9. Calls on the Commission to extend reporting requirements under the sixth Directive on Administrative Cooperation (DAC6)<sup>12</sup> to cross-border arrangements for the management of assets of clients who are natural persons;

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<sup>12</sup> Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements, OJ L 139, 5.6.2018, p. 1.

9. Calls on the Commission to extend reporting requirements under the sixth Directive on Administrative Cooperation (DAC6)<sup>12</sup> to cross-border arrangements for the management of assets of clients who are natural persons; ***calls on the Commission to present a proposal to allow information obtained by tax authorities under DAC6 to be used for criminal investigation and prosecution purposes;***

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<sup>12</sup> Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements, OJ L 139, 5.6.2018, p. 1.

Or. fr

**Amendment 81**  
**Andżelika Anna Mozdżanowska**  
on behalf of the ECR Group

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

*Motion for a resolution*

9. Calls on the Commission to extend reporting requirements under the sixth Directive on Administrative Cooperation (DAC6)<sup>12</sup> to cross-border arrangements for the management of assets of clients who are natural persons;

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<sup>12</sup> Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border

*Amendment*

9. Calls on the Commission to extend reporting requirements under the sixth Directive on Administrative Cooperation (DAC6)<sup>12</sup> to cross-border arrangements for the management of assets of clients who are natural persons; ***emphasises that because taxation remains a matter for the Member States, honest and fair cooperation among national tax authorities is crucial to ensuring that the tax system within the EU is watertight;***

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<sup>12</sup> Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border

Or. pl

**Amendment 82**  
**Damien Carême**

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

*Motion for a resolution*

*Amendment*

**9a.** *Notes with concern that the latest results of the peer review of the Global Forum on the legal implementation of the Standard for Automatic Exchange of Financial Account Information (CRS) and, for the first time, the results of the first reviews of the effectiveness of the practical implementation of CRS indicate that not all Member States are fully compliant or on track; notes that the following Member States are not delivering the expected results: Belgium, Poland, Latvia, Estonia, Hungary, Malta, France, Romania and Croatia; calls on the Commission to monitor the Member States closely and to launch infringement procedures until all Member States are fully compliant;*

Or. fr

**Amendment 83**  
**Markus Ferber**

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

*Motion for a resolution*

*Amendment*

**9 a.** *Welcomes that with the Directive on Administrative Cooperation a mandatory disclosure regime for certain cross-border tax arrangements has already been introduced; notes that more*

*than a full year of reporting is completed; calls on the European Commission to analyse the depth and breadth of the reporting and identify possible shortcomings; calls on the Commission to keep the European Parliament informed about its findings;*

Or. en

**Amendment 84**  
**Herbert Dorfmann**

**Motion for a resolution**  
**Subheading 3**

*Motion for a resolution*

Harmful practices and competition *in the area of personal income and wealth taxation*

*Amendment*

Harmful practices and *legitimate tax* competition

Or. en

**Amendment 85**  
**Herbert Dorfmann**

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

*Motion for a resolution*

10. *Highlights* the fact that, as the Pandora Papers have exposed, schemes to shield the assets of high-net-worth individuals from state authorities through corporate offshore services have become highly sophisticated *and ever more common*;

*Amendment*

10. *Takes note of* the fact that, as the Pandora Papers have exposed, schemes to shield the assets of high-net-worth individuals from state authorities through corporate offshore services have become highly sophisticated;

Or. en

**Amendment 86**  
**Andżelika Anna Możdżanowska**



on behalf of the ECR Group

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

*Motion for a resolution*

10. Highlights the fact that, as the Pandora Papers have exposed, schemes to shield the assets of high-net-worth individuals from state authorities through corporate offshore services have become highly sophisticated and ever more common;

*Amendment*

10. Highlights the fact that, as the Pandora Papers have exposed, schemes to shield the assets of high-net-worth individuals from state authorities through corporate offshore services have become highly sophisticated and ever more common; ***draws attention to the impact of new technologies (e.g. crypto-assets), which create new challenges in the area of tax avoidance and money laundering, for which new, appropriate and precise regulations may be needed;***

Or. pl

**Amendment 87**

**Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

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

*Motion for a resolution*

*Amendment*

***10 a. Regrets that base erosion is facilitated by the lack of withholding taxes on outbound dividends, royalties and interest to third countries and the absence of common rules and procedures that ensure an effective taxation of such intra-EU flows; recalls that recent research<sup>13a</sup> shows drastic differences in the application of withholding taxes in Member States – the rates can vary between 0 % and 35 % – and points to the fact that withholding tax rates in bilateral tax treaties are often lower than the standard rates; Calls on the Commission and the Member States to coordinate a withholding tax framework that ensures all dividend, interest and royalties are***

*taxed at a minimum effective tax rate;*

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*<sup>13a</sup> Van 't Riet, M. and Lejour, A., 'A Common Withholding Tax On Dividend, Interest And Royalties In The European Union', 2020.*

Or. en

**Amendment 88**  
**Paul Tang, Aurore Lalucq**

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

*Motion for a resolution*

*Amendment*

*10 a. Remarks that revelations showed how wealthy individuals paid little to no taxes by changing their country of tax residency and reallocating capital across borders. Illustrating detrimental effects of high wealth mobility and wealth elasticity to taxation. Concludes that through these action wealthy individuals leave the bill for public goods on the table for the general public. Therefore calls to introduce an EU border exit tax on individual wealth compatible with the economic freedoms of the Union;*

Or. en

**Amendment 89**  
**Damien Carême**

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

*Motion for a resolution*

*Amendment*

*10a. Calls for countries on the EU list of non-cooperative jurisdictions for tax purposes to be automatically included on the EU's anti-money laundering list of*

*'high-risk' third countries;*

Or. fr

**Amendment 90**  
**Paul Tang, Aurore Lalucq**

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

*Motion for a resolution*

*Amendment*

**10 b. Points out that the dividend stripping scandals cum-ex and cum-cum were one of the largest tax fraud scandals in EU history, which costed EU Member states 140 billion euros. Stresses that an EU harmonised withholding tax system will prevent tax fraud, double taxation and double non-taxation. Therefore reiterates the need for a common withholding tax system;**

Or. en

**Amendment 91**  
**Niels Fuglsang, Marek Belka, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

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

*Motion for a resolution*

*Amendment*

11. Observes, in parallel, a growing trend for countries, and EU Member States in particular, to adopt legal frameworks designed to attract **high-net-worth** individuals, foreign pensioners and highly skilled workers to invest or live in their territory, notably granting them generous tax benefits and exemptions which do not apply to nationals, in addition to **offering** golden **visas and selling** citizenship **opportunities**;

11. Observes, in parallel, a growing trend for countries, and EU Member States in particular, to adopt legal frameworks designed to attract **high net worth** individuals, foreign pensioners and highly skilled workers to invest or live in their territory, notably granting them generous tax benefits and exemptions which do not apply to nationals, in addition to golden **visa/sale of citizenship regimes**; **notes that governments generally use two instruments to compete for taxpayers and**

*mobile tax bases in the area of personal income and wealth taxation: (top) tax rates and preferential tax arrangements targeted to income and wealth-rich foreigners<sup>14a</sup>; deplores that granting tax advantages to more mobile source of income increases inequality as the non mobile income earners end up paying more taxes than mobile income earners, in proportion;*

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*<sup>14a</sup> Harmful Practices and Competition in the Area of Personal Income and Wealth Taxation,  
[https://www.europarl.europa.eu/RegData/etudes/IDAN/2022/703343/IPOL\\_IDA\(2022\)703343\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/IDAN/2022/703343/IPOL_IDA(2022)703343_EN.pdf)*

Or. en

#### **Amendment 92**

**Andżelika Anna Mozdżanowska**  
on behalf of the ECR Group

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

##### *Motion for a resolution*

11. Observes, in parallel, a growing trend for countries, and EU Member States in particular, to adopt legal frameworks designed to attract high-net-worth individuals, foreign pensioners and highly skilled workers to invest or live in their territory, notably granting them generous tax benefits and exemptions which do not apply to nationals, in addition to offering golden visas and selling citizenship opportunities;

##### *Amendment*

11. Observes, in parallel, a growing trend for countries, and EU Member States in particular, to adopt legal frameworks designed to attract high-net-worth individuals, foreign pensioners and highly skilled workers to invest or live in their territory, notably granting them generous tax benefits and exemptions which do not apply to nationals, in addition to offering golden visas and selling citizenship opportunities; ***points out that the privileges granted in this way often relate to Russian oligarchs whose proven or alleged links to the Russian authorities pose a serious danger to individual countries and the EU as a whole;***

Or. pl

**Amendment 93**  
**Damien Carême**

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

*Motion for a resolution*

11. Observes, in parallel, a growing trend for countries, and EU Member States in particular, to adopt legal frameworks designed to attract high-net-worth individuals, foreign pensioners and highly skilled workers to invest or live in their territory, notably granting them generous tax benefits and exemptions which do not apply to nationals, in addition to offering golden visas and selling citizenship opportunities;

*Amendment*

11. Observes, in parallel, a growing trend for countries, and EU Member States in particular, to adopt legal frameworks designed to attract high-net-worth individuals, foreign pensioners and highly skilled workers to invest or live in their territory, notably granting them generous tax benefits and exemptions which do not apply to nationals, in addition to offering golden visas and selling citizenship opportunities; ***condemns the fact that the Commission has taken no action in these areas for a year; calls on the Commission to identify all harmful tax practices distorting competition outside the area of corporate taxation in the EU;***

Or. fr

**Amendment 94**  
**Lídia Pereira, Isabel Benjumea Benjumea**

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

*Motion for a resolution*

11. Observes, in parallel, a ***growing*** trend for countries, ***and EU Member States in particular,*** to adopt legal frameworks designed to attract high-net-worth individuals, foreign pensioners and highly skilled workers to invest or live in their territory, notably granting them generous tax benefits and exemptions which do not apply to nationals, in addition to offering golden visas and selling citizenship opportunities;

*Amendment*

11. Observes, in parallel, a trend for countries to adopt legal frameworks designed to attract high-net-worth individuals, foreign pensioners and highly skilled workers to invest or live in their territory, notably granting them generous tax benefits and exemptions which do not apply to nationals, in addition to offering golden visas and selling citizenship opportunities; ***considers that these realities must be evaluated on the basis of their***

*respect for the EU competition legal framework;*

Or. en

## **Amendment 95**

**Billy Kelleher, Gilles Boyer**

### **Motion for a resolution**

#### **Paragraph 11**

##### *Motion for a resolution*

11. Observes, in parallel, a growing trend for countries, **and** EU Member States **in particular**, to adopt legal frameworks designed to attract high-net-worth individuals, foreign pensioners and highly skilled workers to invest or live in their territory, notably granting them generous tax benefits and exemptions which do not apply to nationals, in addition to offering golden visas and selling citizenship opportunities;

##### *Amendment*

11. Observes, in parallel, a growing trend for countries, **including** EU Member States, to adopt legal frameworks designed to attract high-net-worth individuals, foreign pensioners and highly skilled workers to invest or live in their territory, notably granting them generous tax benefits and exemptions which do not apply to nationals, in addition to offering golden visas and selling citizenship opportunities;

Or. en

## **Amendment 96**

**Damien Carême**

### **Motion for a resolution**

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

##### *Motion for a resolution*

##### *Amendment*

**11a. Warns against the impact of teleworking on personal income tax and tax residence in the EU; calls on the Commission to take the necessary legislative measures to harmonise or better coordinate the tax residence of individuals and self-employed persons in the EU and the cross-border implications of personal income tax; notes that personal income tax is the biggest source of tax revenue for most EU Member**

*States;*

Or. fr

**Amendment 97**  
**José Gusmão, Manon Aubry**

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

*Motion for a resolution*

*Amendment*

***11 a. Highlights, furthermore, that Member States should be entitled to fight back tax avoidance practices by implementing countermeasures such as non-deductibility or limited deductibility of costs (interests, royalties and services payments), withholding measures, limitation of participation exemption or special documentation requirements;***

Or. en

**Amendment 98**  
**Niels Fuglsang, Marek Belka, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

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

*Motion for a resolution*

*Amendment*

***11 a. Is particularly concerned by the seeming short-term increase of US\$14 billion in cross-border deposits held in countries offering citizenship/residence by investment schemes, suggesting the use of these schemes as regulatory arbitrage to circumvent the disclosure mandated under DAC6<sup>15a</sup>;***

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***<sup>15a</sup> Elisa Casi, Mohammed Mardan, Rohit Reddy Muddasani, “So close and yet so far: the ability of mandatory disclosure***

*rules to crack down on offshore tax evasion”,  
<https://www.wider.unu.edu/publication/so-close-and-yet-so-far-ability-mandatory-disclosure-rules-crack-down-offshore-tax>*

Or. en

**Amendment 99**  
**Damien Carême**

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

*Motion for a resolution*

*Amendment*

**11b.** *Is concerned by the increasing number of harmful tax regimes in the EU which aim to attract ‘digital nomads’; notes that some tax regimes lead to zero tax rates on earned income with significant potential for abuse which erodes the tax bases of other countries; notes that Portugal, Greece, Croatia, Malta, Italy and Cyprus all have specific tax regimes to attract digital nomads; calls on the Commission to assess the harmful impact of these tax regimes on the single market and Member States’ revenues;*

Or. fr

**Amendment 100**  
**Damien Carême**

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

*Motion for a resolution*

*Amendment*

**11c.** *Calls on the Commission to assess the advantageous tax regimes in the EU, as in Portugal, which aim to attract crypto-assets; notes that such tax regimes can cause significant distortions of the*



*single market and encourage more speculative behaviour, thereby undermining the stability of the financial sector;*

Or. fr

**Amendment 101**  
**Damien Carême**

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

*Motion for a resolution*

12. Is concerned that there is considerable scope for harmful competition in this field and widening social and economic inequalities, as tax-induced mobility is high among income- and wealth-rich taxpayers<sup>13</sup>;

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<sup>13</sup> European Parliament Directorate-General for Internal Policies, Policy Department for Economic, Scientific and Quality of Life Policies, Harmful Practices and Competition in the Area of Personal Income and Wealth Taxation, January 2022.

*Amendment*

12. Is concerned that there is considerable scope for harmful competition in this field and widening social and economic inequalities, as tax-induced mobility is high among income- and wealth-rich taxpayers<sup>13</sup>; *asks the Commission and the Member States to consider an ‘Inequalities Contribution’ as a new own resource; suggests that the ‘Inequalities Contribution’ impose on the Member States a national contribution based on the share of the total national income held by the richest 10%;*

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<sup>13</sup> European Parliament Directorate-General for Internal Policies, Policy Department for Economic, Scientific and Quality of Life Policies, Harmful Practices and Competition in the Area of Personal Income and Wealth Taxation, January 2022.

Or. fr

**Amendment 102**  
**Andżelika Anna Możdżanowska**  
on behalf of the ECR Group

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

*Motion for a resolution*

12. Is concerned that there is considerable scope for harmful competition in this field and widening social and economic inequalities, as tax-induced mobility is high among income- and wealth-rich taxpayers<sup>13</sup>;

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<sup>13</sup> European Parliament Directorate-General for Internal Policies, Policy Department for Economic, Scientific and Quality of Life Policies, Harmful Practices and Competition in the Area of Personal Income and Wealth Taxation, January 2022.

*Amendment*

12. Is concerned that there is considerable scope for harmful competition in this field and widening social and economic inequalities, as tax-induced mobility is high among income- and wealth-rich taxpayers<sup>13</sup>; ***draws attention, in this context, to the growing phenomenon of so-called 'digital nomads' and urges that efforts towards the harmonisation and simplification of tax systems in the EU serve to create a level playing field for this group as well as for on-location-based workers;***

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<sup>13</sup> European Parliament Directorate-General for Internal Policies, Policy Department for Economic, Scientific and Quality of Life Policies, Harmful Practices and Competition in the Area of Personal Income and Wealth Taxation, January 2022.

Or. pl

**Amendment 103**

**José Gusmão, Manon Aubry**

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

*Motion for a resolution*

*Amendment*

***12 a. Notes that the EU Fiscal Observatory estimates that preferential schemes generate a loss of revenue of over EUR 4.5 billion per year for the EU as a whole and, moreover, ranks the Italian and Greek HNWI regimes, the Cypriot high-income regime, and the Cypriot, Greek, and Portuguese pension schemes as the most harmful;***

Or. en

**Amendment 104**  
**José Gusmão, Manon Aubry**

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

*Motion for a resolution*

*Amendment*

***12 b. Stresses the transformative nature of these tax regimes and the need for a continuous assessing of their potential harmful impact; Regrets that some Member States are ending Golden Visa schemes at the same time that special tax regimes for Digital Nomads are being created;***

Or. en

**Amendment 105**  
**Markus Ferber**

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

*Motion for a resolution*

*Amendment*

***13. Calls for the scope of the Code of Conduct Group on Business Taxation to be expanded, in particular to include preferential personal income or capital tax regimes, or personal income and wealth tax regimes that could lead to significant distortions in the single market; considers that this could enable the scope of the Code of Conduct Group to capture regimes aimed at attracting high net worth and high levels of income not created in the Member State proposing the tax regime;***

***deleted***

Or. en

**Amendment 106**

**Herbert Dorfmann**

**Motion for a resolution  
Paragraph 13**

*Motion for a resolution*

13. ***Calls for the scope of the Code of Conduct Group on Business Taxation to be expanded, in particular to include preferential personal income or capital tax regimes, or personal income and wealth tax regimes that could lead to significant distortions in the single market; considers that this could enable the scope of the Code of Conduct Group to capture regimes aimed at attracting high net worth and high levels of income not created in the Member State proposing the tax regime;***

*Amendment*

13. ***Takes note of the Council agreement on broadening the scope of the Code of Conduct on Business Taxation; calls on the Code of Conduct Group on Business to Taxation to make full use of its revised mandate;***

Or. en

**Amendment 107  
Billy Kelleher, Olivier Chastel**

**Motion for a resolution  
Paragraph 13**

*Motion for a resolution*

13. ***Calls for the scope of the Code of Conduct Group on Business Taxation to be expanded, in particular to include preferential personal income or capital tax regimes, or personal income and wealth tax regimes that could lead to significant distortions in the single market; considers that this could enable the scope of the Code of Conduct Group to capture regimes aimed at attracting high net worth and high levels of income not created in the Member State proposing the tax regime;***

*Amendment*

13. ***Calls for the scope of the Code of Conduct Group on Business Taxation to be expanded, in particular to include preferential personal income or capital tax regimes, or personal income and wealth tax regimes that could facilitate the concealment of assets, perpetuate corruption and enable money laundering;***

Or. en

## Amendment 108

Andżelika Anna Możdżanowska

on behalf of the ECR Group

### Motion for a resolution

#### Paragraph 13

##### *Motion for a resolution*

13. ***Calls for*** the scope of the Code of Conduct Group on Business Taxation ***to be expanded***, in particular to include preferential personal income or capital tax regimes, or personal income and wealth tax regimes that could lead to significant distortions in the single market; considers that this could enable the scope of the Code of Conduct Group to capture regimes aimed at attracting high net worth and high levels of income not created in the Member State proposing the tax regime;

##### *Amendment*

13. ***Suggests that the Council consider expanding*** the scope of the Code of Conduct Group on Business Taxation, in particular to include preferential personal income or capital tax regimes, or personal income and wealth tax regimes that could lead to significant distortions in the single market; considers that this could enable the scope of the Code of Conduct Group to capture regimes aimed at attracting high net worth and high levels of income not created in the Member State proposing the tax regime;

Or. pl

## Amendment 109

Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang

### Motion for a resolution

#### Paragraph 13 a (new)

##### *Motion for a resolution*

##### *Amendment*

***13 a. Calls on the Commission to include in its future proposal on DAC 8 – among other previous recommendations related to DAC3 and outlined in Parliament’s resolution on the implementation of the EU requirements for exchange of tax information – the exchange of tax rulings concerning natural persons, which are often drafted by intermediaries, in order to ensure that the arrangements of high-net-worth individuals with a Member State’s tax authorities are shared with all Member States;***

**Amendment 110**

**Damien Carême**

**Motion for a resolution**

**Paragraph 13 a (new)**

*Motion for a resolution*

*Amendment*

**13a. Calls on the Commission and the Member States to take the lead in the OECD, and in particular in the OECD/G20 Inclusive Framework, in order to create a level playing field in the taxation of capital gains and to limit harmful tax practices aimed at attracting wealthy individuals, digital nomads and luxury assets;**

Or. fr

**Amendment 111**

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

**Motion for a resolution**

**Paragraph 13 a (new)**

*Motion for a resolution*

*Amendment*

**13 a. Reiterates its concerns that schemes granting nationality or residency on the basis of a financial investment, also known as 'golden passports', are objectionable from an ethical, legal and economic point of view and pose several serious security risks for Union citizens, such as those stemming from money-laundering and corruption;**

Or. en

**Amendment 112**

**France Jamet**

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

*Motion for a resolution*

*Amendment*

**13a.** *Notes that the resolution adopted by Parliament on 21 January 2021 on reforming the list of tax havens has not produced any tangible results;*

Or. fr

**Amendment 113**  
**Damien Carême**

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

*Motion for a resolution*

*Amendment*

**13b.** *Is deeply concerned that the United State allows non-US citizens to enjoy financial secrecy; calls on the Commission and the Member States to enter into fresh negotiations with the US within the framework of the OECD in order to achieve total reciprocity within an agreed and strengthened CRS framework;*

Or. fr

**Amendment 114**  
**Andżelika Anna Możdżanowska**  
on behalf of the ECR Group

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

*Motion for a resolution*

*Amendment*

**14.** *Calls on the governments of the Member States to reverse the trend of curbing the taxes of top earners and proceed with the adoption of net wealth*

*deleted*

*taxes; considers that such taxes should have a tailored scope to fit the asset portfolio of the wealthiest individuals, focusing on property, succession, financial assets and luxury goods above certain thresholds; calls on the Commission to promote initiatives at EU level to coordinate the implementation of such taxes in order to prevent evasion and avoidance in the single market;*

Or. pl

**Amendment 115**  
**Billy Kelleher, Gilles Boyer**

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

*Motion for a resolution*

*Amendment*

**14. Calls on the governments of the Member States to reverse the trend of curbing the taxes of top earners and proceed with the adoption of net wealth taxes; considers that such taxes should have a tailored scope to fit the asset portfolio of the wealthiest individuals, focusing on property, succession, financial assets and luxury goods above certain thresholds; calls on the Commission to promote initiatives at EU level to coordinate the implementation of such taxes in order to prevent evasion and avoidance in the single market;**

*deleted*

Or. en

**Amendment 116**  
**Lídia Pereira, Isabel Benjumea Benjumea**

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

*Motion for a resolution*

*Amendment*



**14. Calls on the governments of the Member States to reverse the trend of curbing the taxes of top earners and proceed with the adoption of net wealth taxes; considers that such taxes should have a tailored scope to fit the asset portfolio of the wealthiest individuals, focusing on property, succession, financial assets and luxury goods above certain thresholds; calls on the Commission to promote initiatives at EU level to coordinate the implementation of such taxes in order to prevent evasion and avoidance in the single market;**

*deleted*

Or. en

**Amendment 117  
Markus Ferber**

**Motion for a resolution  
Paragraph 14**

*Motion for a resolution*

*Amendment*

**14. Calls on the governments of the Member States to reverse the trend of curbing the taxes of top earners and proceed with the adoption of net wealth taxes; considers that such taxes should have a tailored scope to fit the asset portfolio of the wealthiest individuals, focusing on property, succession, financial assets and luxury goods above certain thresholds; calls on the Commission to promote initiatives at EU level to coordinate the implementation of such taxes in order to prevent evasion and avoidance in the single market;**

*deleted*

Or. en

**Amendment 118  
José Manuel García-Margallo y Marfil, Isabel Benjumea Benjumea**

**Motion for a resolution**

## Paragraph 14

### *Motion for a resolution*

14. ***Calls on the governments of the Member States to reverse the trend of curbing the taxes of top earners and proceed with the adoption of net wealth taxes; considers that such taxes should have a tailored scope to fit the asset portfolio of the wealthiest individuals, focusing on property, succession, financial assets and luxury goods above certain thresholds; calls on the Commission to promote initiatives at EU level to coordinate the implementation of such taxes in order to prevent evasion and avoidance in the single market;***

### *Amendment*

14. ***Observes that, from an efficiency and an equity perspective, there are limited arguments for having a net wealth tax when broad-based personal income taxes are in place. Acknowledges that net wealth taxes entail different risks such as double taxation, negative effects on entrepreneurship and liquidity concerns<sup>1a</sup>;***

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<sup>1a</sup> ***OECD. Publishing, 2018. The Role and Design of Net Wealth Taxes in the OECD. OECD.***

Or. en

## **Amendment 119** **Herbert Dorfmann**

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

### *Motion for a resolution*

14. ***Calls on the governments of the Member States to reverse the trend of curbing the taxes of top earners and proceed with the adoption of net wealth taxes; considers that such taxes should have a tailored scope to fit the asset portfolio of the wealthiest individuals, focusing on property, succession, financial assets and luxury goods above certain thresholds; calls on the Commission to promote initiatives at EU level to coordinate the implementation of such taxes in order to prevent evasion and avoidance in the single market;***

### *Amendment*

14. ***Highlights that within Europe's Social Market Economy adequate tax levels as well as simple and clear tax laws create jobs, improve Europe's competitiveness, and are the first line of defence against tax evasion and tax avoidance; deplores, in this regard, the reluctance of Member States to better implement and apply EU laws and recommendations resulting often in self-caused less taxable revenue and higher costs to ensure compliance;***

**Amendment 120**  
**Esther de Lange**

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

*Motion for a resolution*

14. Calls on the governments of the Member States to ***reverse the trend of curbing the taxes of top earners and proceed with the adoption of net wealth taxes; considers that such taxes should have a tailored scope to fit the asset portfolio of the wealthiest individuals, focusing on property, succession, financial assets and luxury goods above certain thresholds***; calls on the Commission to promote initiatives at EU level to coordinate the implementation of such taxes in order to prevent evasion and avoidance in the single market;

*Amendment*

14. Calls on the governments of the Member States to ***lower taxes on labour, increase taxes that address pollution and consider tax rebates which help the European Union to remain an attractive destination for investment in energy security and the green transition***; calls on the Commission to promote initiatives at EU level to coordinate the implementation of such taxes ***and rebates*** in order to prevent evasion and avoidance in the single market;

**Amendment 121**  
**José Gusmão, Manon Aubry**

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

*Motion for a resolution*

***14 a. Deplores the use of harmful tax practices by the Member States, which are a root cause of tax evasion and avoidance, as further exposed by the Pandora Papers; supports an extension of the EU tax haven blacklist to cover EU tax havens, such as Hungary, Ireland, Luxembourg, Malta, the Netherlands and Cyprus;***

*Amendment*

**Amendment 122**

**Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

**Motion for a resolution**

**Paragraph 14 a (new)**

*Motion for a resolution*

*Amendment*

***14 a. Deplores that the disparity of capital gains taxation across the EU might generate wealth shifting and tax avoidance behaviour across Member States; Calls on the Commission to assess the feasibility, economic impact of a minimum tax on capital gains at European level;***

Or. en

**Amendment 123**

**Damien Carême**

**Motion for a resolution**

**Paragraph 14 a (new)**

*Motion for a resolution*

*Amendment*

***14a. Notes that some Member States have reduced their capital gains taxes to zero per cent, giving wealthy individuals numerous opportunities for tax planning; calls for an adequate and proportional minimum tax on capital gains in the EU;***

Or. fr

**Amendment 124**

**Niels Fuglsang, Marek Belka, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

**Motion for a resolution**

**Paragraph 14 b (new)**

*Motion for a resolution*

*Amendment*

**14 b.** *Notes that some jurisdictions, such as the United Kingdom, have in place unexplained wealth control mechanisms aiming to detect the proceeds of criminal activities; stresses that this mechanism consists of a court order requiring a person who is reasonably suspected of being involved in serious crime, or of being connected to a person involved in it, to explain the nature and extent of their interest in particular property, and to explain how that property was obtained, where there are reasonable grounds to suspect that the respondent's known lawfully obtained income would be insufficient to enable the respondent to obtain the property; invites the Commission to assess the effects and feasibility of such a measure at Union level to enable law enforcement to better investigate the origin of ill-gotten assets and recover the proceeds of crime;*

Or. en

**Amendment 125**  
**Damien Carême**

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

*Motion for a resolution*

*Amendment*

**14b.** *Recalls that Article 116 TFEU can be used to combat harmful tax practices that distort competition in the EU through the ordinary legislative procedure;*

Or. fr

**Amendment 126**  
**Damien Carême**

**Motion for a resolution**

#### Subheading 4

##### *Motion for a resolution*

Use of shell companies **and trusts** and the **exchange of information with** jurisdictions that figure prominently in the Pandora Papers

##### *Amendment*

Use of shell companies, **trusts and real estate assets** and the **fight against tax evasion in** jurisdictions that figure prominently in the Pandora Papers

Or. fr

#### Amendment 127

**Andżelika Anna Możdżanowska**  
on behalf of the ECR Group

#### Motion for a resolution Paragraph 15

##### *Motion for a resolution*

15. Welcomes the adoption of the first final rule on beneficial ownership reporting under the US Corporate Transparency Act; **regrets the lack of political will in the US to share information regarding the financial accounts of non-US citizens; reiterates its call on the US to join the OECD Common Reporting Standard as soon as possible;**

##### *Amendment*

15. Welcomes the adoption of the first final rule on beneficial ownership reporting under the US Corporate Transparency Act;

Or. pl

#### Amendment 128

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

#### Motion for a resolution Paragraph 15

##### *Motion for a resolution*

15. Welcomes the adoption of the first final rule on beneficial ownership reporting under the **US** Corporate Transparency Act; regrets the lack of political will in the US to share information regarding **the** financial

##### *Amendment*

15. Welcomes the adoption of the first final rule on beneficial ownership reporting under the **United States (US)** Corporate Transparency Act; regrets the lack of political will in the US to share information

accounts of non-US citizens; reiterates its call on the US to join the OECD **Common Reporting Standard** as soon as possible;

regarding financial accounts of non-US citizens; reiterates its call on the US to join the OECD **CRS** as soon as possible, **thereby fully exchanging information with other countries on a reciprocal basis**;

Or. en

#### **Amendment 129**

**Niels Fuglsang, Marek Belka, Alfred Sant, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

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

*Motion for a resolution*

*Amendment*

**15 a. Notes that despite the implementation of European and national legislation on exchange of information and transparency, the quality of data exchanged as well as the quality of data in different public registers remains low, poor, incomplete or not sufficiently updated; urges Member States to dedicate the appropriate resources, including sufficient staff and technology, to process and make full use of the data; calls on the Commission to issue guidance or provide support to Member State and reporting entities to guarantee the quality of data sent; requests that the Commission provides an overall assessment of the quality of data provided in the context of exchange of information between Member States as well as the quality of data in compulsory public registers;**

Or. en

#### **Amendment 130**

**Paul Tang, Aurore Lalucq**

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

*Motion for a resolution*

*Amendment*

**15 a. Points out that the Pandora Papers showed that U.S. Trusts have become a go-to vehicle for financial secrecy and remarks that U.S. states like South Dakota, Florida, Delaware, Texas and Nevada make the U.S one of the biggest players in the offshore world. Calls on the EC to look into these states, report on these states to the European Parliament and to include these states in the AML and taxation black lists;**

Or. en

**Amendment 131**  
**Paul Tang, Aurore Lalucq**

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

*Motion for a resolution*

*Amendment*

**15 b. Recalls the Parliament's motion for Resolution on reforming the EU list of tax havens; calls on the EU and Member States to respond to and implement the requests of this resolution in any future review of the Code of conduct on Business Taxation; points out that several individual Member States have more comprehensive blacklists than the EU and calls upon the Commission to reassess countries that appear on a national but not on the EU list and to provide a reasoned explanation for the absence of these countries;**

Or. en

**Amendment 132**  
**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Alfred Sant, Paul Tang**



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

*Motion for a resolution*

*Amendment*

**15 b. Recalls the importance of transparency of beneficial ownership information (BOI) across the world the EU's leading role in this domain; regrets, however, the delay in the setting-up of the Beneficial Ownership Registers Interconnection System (BORIS) in the EU due to technical difficulties; highlights that access to adequate, accurate and up-to-date BOI and control of legal persons is a valuable tool in the fight against tax evasion and avoidance;**

Or. en

**Amendment 133**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Alfred Sant, Paul Tang**

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

*Motion for a resolution*

*Amendment*

**15 c. Stresses that the 5th AMLD requires Member States to set up registers of the beneficial owners of all legal entities established in the EU, including trusts, and grants public access to basic beneficial ownership information about companies; regrets the delays of implementation of these requirements in many Member States;**

Or. en

**Amendment 134**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Alfred Sant, Paul Tang**

**Motion for a resolution**

**Paragraph 15 d (new)**

*Motion for a resolution*

*Amendment*

**15 d. Notes with concern that Member States have adopted BO registers in very divergent ways, with different access conditions, different search functions and different mechanisms for data verification, if any; stresses that, as a result, there has been a delay in the setting-up of the Beneficial Ownership Registers Interconnection System (BORIS) due to technical difficulties;**

Or. en

**Amendment 135**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Alfred Sant, Paul Tang**

**Motion for a resolution**

**Paragraph 15 e (new)**

*Motion for a resolution*

*Amendment*

**15 e. Reminds the Commission and the Member States that it is absolutely essential that beneficial ownership information is accessible for financial intelligence units (FIUs), law enforcement, obliged entities and the general public; deplores the fact that delays in Member States and the overall lack of coordination in the implementation process are undermining the effectiveness of an functioning interconnection system, and calls on all actors to address this delay as a matter of urgency;**

Or. en

**Amendment 136**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Alfred Sant, Paul Tang**

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

*Motion for a resolution*

*Amendment*

**15 f. Welcomes the revision of the Recommendation 24 by the Financial Action Task Force (FATF), which requires countries to prevent the misuse of legal persons for money laundering or terrorist financing; highlights that henceforth countries will have to require beneficial ownership information to be held by a public authority or body functioning as beneficial ownership registry or an alternative mechanism as efficient;**

Or. en

**Amendment 137**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Alfred Sant, Paul Tang**

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

*Motion for a resolution*

*Amendment*

**15 g. Stresses that progress in tackling the use of anonymous companies can only be possible if information about beneficial owners is easily and available in a timely manner in all jurisdictions, and if authorities are able to make use of that information and cross-check data for investigative purposes;**

Or. en

**Amendment 138**

**Niels Fuglsang, Pedro Marques, Marek Belka, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Alfred Sant, Paul Tang**

**Motion for a resolution**

## Paragraph 15 h (new)

*Motion for a resolution*

*Amendment*

**15 h. Welcomes further that the FATF is conducting a review of Recommendation 25 on the transparency and BOI of legal arrangements; considers, in this regard, that, similarly to what already is prescribed in EU law, the standard should determine that trusts or other similar legal arrangements be registered, that multi-pronged approach to trust ownership transparency should be required, including a trust register as a required component and that access to BO information on trusts be at least as comprehensive as it is currently determined by EU law;**

Or. en

## Amendment 139

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

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

*Motion for a resolution*

*Amendment*

**15 i. Recalls that the United Arab Emirates feature on the grey list of the Financial Action Task Force, a global money laundering watchdog, since March 2002, since the FATF has concluded that the UAE have strategic deficiencies in their regime to counter money laundering, terrorist financing, and proliferation financing; stresses that under the Commission's methodology, where a third country is listed by the FATF, it should automatically be added to the EU list of high risk third countries without further autonomous assessment, through a Delegated Act; regrets that, in this case, the Commission has yet to propose to add the UAE to the EU list;**

*calls for the United Arab Emirates to be identified as a high-risk third country without further delay;*

Or. en

**Amendment 140**

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

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

*Motion for a resolution*

*Amendment*

*15 j. Reiterates its conclusions regarding the fact that, as exposed by the Pandora Papers, some U.S. states, such as South Dakota, Alaska, Wyoming, Delaware and Nevada, have become hubs of financial and corporate secrecy; regrets the lack of visible progress or political will in these states to enact necessary reforms since the revelations;*

Or. en

**Amendment 141**

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

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

*Motion for a resolution*

*Amendment*

*15 k. Regrets that the US Congress has so far failed to pass the bill the Establishing New Authorities for Businesses Laundering and Enabling Risks to Security Act (ENABLERS), which would require the non-financial/intermediary sector to carry out due diligence obligations on their customers, as recommended by FATF standards;*

**Amendment 142**

**Niels Fuglsang, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

**Motion for a resolution**

**Paragraph 15 l (new)**

*Motion for a resolution*

*Amendment*

**15 l. Recalls that the EU list on non-cooperative jurisdictions assesses whether a jurisdiction has at least a ‘largely compliant’ rating with the CRS according to the Global Forum on Transparency and Exchange of Information for Tax Purposes; calls on the Council to reassess the US in the framework of the EU list, with particular regard to the tax transparency criteria; calls on the Commission to follow suit should any Member State be rated ‘non-compliant’ or ‘partially-compliant’ by the Global Forum, notably via infringement procedures if appropriate;**

Or. en

**Amendment 143**

**Andżelika Anna Możdżanowska**

on behalf of the ECR Group

**Motion for a resolution**

**Paragraph 16**

*Motion for a resolution*

*Amendment*

16. Welcomes the Commission proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU<sup>14</sup>; ***calls on the Council to swiftly adopt the proposal once Parliament has submitted its opinion;***

16. Welcomes the Commission proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU<sup>14</sup>;

**Amendment 144**  
**José Gusmão, Manon Aubry**

**Motion for a resolution**  
**Paragraph 16**

*Motion for a resolution*

16. Welcomes the Commission proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU<sup>14</sup> ; calls on the Council to swiftly adopt the proposal once Parliament has submitted its opinion;

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<sup>14</sup> COM(2021)0565.

*Amendment*

16. Welcomes the Commission proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU<sup>14</sup> ; calls on the Council to swiftly adopt the proposal once Parliament has submitted its opinion; *stresses, nonetheless, that in order to have an effective impact in the fight against tax evasion, the directive has to include proper economic criteria to assess if a company is or not a shell company, for instance: profitability per employee and per assets, the productivity per employee and the turnover on assets; moreover, recalls the necessity of appropriate consequences if an undertaking does not meet the minimal substance criteria and does not provide evidence of not serving merely for tax advantages purposes, namely the denial of the certificate of tax residence and other dissuasive sanctions;*

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<sup>14</sup> COM(2021)0565.

**Amendment 145**  
**Damien Carême**

**Motion for a resolution**  
**Paragraph 16**

*Motion for a resolution*

16. Welcomes the Commission proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU<sup>14</sup>; calls on the Council to swiftly adopt the proposal once Parliament has submitted its opinion;

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<sup>14</sup> COM(2021)0565.

*Amendment*

16. Welcomes the Commission proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU<sup>14</sup>; calls on the Council to swiftly adopt the proposal once Parliament has submitted its opinion; ***notes with concern that some Member States, such as Luxembourg, are reducing the scope of the proposal, including by extending the exhaustive list of exclusions; notes also that some Member States want to limit the proposal to a simple exchange of information by removing the possibility, which is necessary, of introducing penalties, and without consequences for tax residence; urges the Member States to adopt an ambitious proposal; calls on the Commission to withdraw the proposal if the Member States dilute the text too much;***

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<sup>14</sup> COM(2021)0565.

Or. fr

**Amendment 146**

**Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

**Motion for a resolution  
Paragraph 16**

*Motion for a resolution*

16. Welcomes the Commission proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU<sup>14</sup> ; calls on the Council to ***swiftly*** adopt the proposal ***once*** Parliament ***has submitted*** its opinion;

PE738.737v01-00

*Amendment*

16. Welcomes the Commission proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU<sup>14</sup>; calls on the Council to adopt the proposal ***swiftly after the Parliament emits*** its opinion; ***insists that such proposal can only deliver if it is accompanied by counter measures such***



*as the denial of tax residence certificates;  
calls on the Commission and Member  
States to further promote global  
regulation on mandatory substance  
requirements for companies as a tool to  
prevent tax avoidance;*

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<sup>14</sup> COM(2021)0565.

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<sup>14</sup> COM(2021)0565.

Or. en

**Amendment 147**  
**Billy Kelleher, Olivier Chastel, Gilles Boyer**

**Motion for a resolution**  
**Paragraph 16**

*Motion for a resolution*

16. Welcomes the Commission proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU<sup>14</sup> ; calls on the Council to swiftly adopt the proposal once Parliament has submitted its opinion;

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<sup>14</sup> COM(2021)0565.

*Amendment*

16. *Notes that shell companies are often used for aggressive tax planning or tax evasion purposes;* Welcomes the Commission proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU<sup>14</sup> ; calls on the Council to swiftly adopt the proposal once Parliament has submitted its opinion; *underlines that establishing new transparency standards around the use of shell entities will help in making sure their abuse can be more easily detected by tax authorities;*

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<sup>14</sup> COM(2021)0565.

Or. en

**Amendment 148**  
**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**  
**Paragraph 16**

*Motion for a resolution*

16. Welcomes the Commission proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU<sup>14</sup> ; calls on the Council to swiftly adopt the proposal once Parliament has submitted its opinion;

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<sup>14</sup> COM(2021)0565.

*Amendment*

16. Welcomes the Commission proposal for a Council directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU<sup>14</sup> ; calls on the Council to swiftly adopt the proposal once Parliament has submitted its opinion, ***taking into consideration its proposals and the need to reach an agreement based on proportionate and adequate rules, safeguarding the competitiveness of European companies, namely SMEs;***

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<sup>14</sup> COM(2021)0565.

Or. en

**Amendment 149**

**José Gusmão, Manon Aubry**

**Motion for a resolution**

**Paragraph 16 a (new)**

*Motion for a resolution*

*Amendment*

***16 a. Notes that the Pandora Papers identified examples of individuals circumventing BO transparency in Member States; Calls on the European Commission to expand the scope of registers of BOs to require Member States to establish fully public, freely-accessible, machine-readable registers of BOs that include companies, trusts and similar legal structures; Calls on the European Commission to reduce the shareholding threshold to ensure that all beneficial owners are required to register their interests and ensure that any natural exercising control also qualifies as beneficial owner;***

Or. en

**Amendment 150**  
**Paul Tang, Aurore Lalucq**

**Motion for a resolution**  
**Paragraph 16 a (new)**

*Motion for a resolution*

*Amendment*

**16 a.** *Points out that several EU member states have preferential corporate tax systems such as the Irish ‘single Malt’ and the Maltese rebate system lead to billions of losses in tax revenue for other EU Member State. Calls for more transparency concerning preferential tax systems as well as more tax solidarity among EU Member States;*

Or. en

**Amendment 151**  
**Niels Fuglsang, Marek Belka, Alfred Sant, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

**Motion for a resolution**  
**Paragraph 16 a (new)**

*Motion for a resolution*

*Amendment*

**16 a.** *Calls for the creation of an EU Asset Register to provide public authorities with centralised access to information on the ownership of high value assets and goods throughout the EU and thereby effectively curb efforts to circumvent financial targeted sanctions, and fight money laundering and tax evasion and avoidance;*

Or. en

**Amendment 152**  
**Paul Tang, Aurore Lalucq**

**Motion for a resolution**  
**Paragraph 16 b (new)**

**16 b.** *Notes that still a few member states see disproportionate inflows and outflows of foreign direct investment and passive income, and that these flows reflect at least partly phantom investment, as the IMF calls this, that is intended to avoid taxation and to launder money. Notes that this is harmful tax competition and brings distortion to the internal market. Calls upon the Commission to continue to monitor Member States for enabling aggressive tax planning, report to the European Parliament on this and to come forward with country specific recommendation to fight aggressive tax planning and to exert pressure on these member states to implement the reforms. This holds a fortiori for the member states that the European Parliament has classified as tax havens, in particular the Netherland, Ireland, Luxemburg, Malta and Cyprus;*

Or. en

**Amendment 153**

**Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

**Motion for a resolution  
Paragraph 16 b (new)**

**16 b.** *Welcomes the revision of the Code of Conduct on Business Taxation agreed by the Council of Finance Ministers on the 8th of November 2022; highlights that the revision introduces the concept of 'tax features of general application' which will be regarded as harmful if they lead to double non-taxation or the double/multiple use of tax benefits, as requested by the Parliament; regrets that the agreed revision, however, falls short*

*of expectations and reiterated demands<sup>16a</sup>;*

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*<sup>16a</sup> Reforming the EU policy on harmful tax practices (including the reform of the Code of Conduct Group) [2021] C 132/13*

Or. en

**Amendment 154**  
**José Gusmão, Manon Aubry**

**Motion for a resolution**  
**Paragraph 16 b (new)**

*Motion for a resolution*

*Amendment*

***16 b. Calls for an international implementation of a Global Assets Registry as defended by the G20 and stresses the EU Fiscal Observatory's defense of of an European Assets Registry;***

Or. en

**Amendment 155**  
**Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

**Motion for a resolution**  
**Paragraph 16 c (new)**

*Motion for a resolution*

*Amendment*

***16 c. Reiterates, in this regard, the conclusions and recommendations of its resolutions of 21 January 2021 on reforming the EU list of tax havens and of 7 October 2021 on reforming the EU policy on harmful tax practices (including the reform of the Code of Conduct Group) and calls on the Council to relaunch discussions on comprehensive reform;***

Or. en

**Amendment 156**

**Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

**Motion for a resolution**

**Paragraph 16 d (new)**

*Motion for a resolution*

*Amendment*

***16 d. Calls on the Council in particular to include the automatic listing of third jurisdictions with a 0 % corporate tax rate or with no taxes on companies' profits as a standalone criterion; notes with concern that third countries may repeal non-compliant tax regimes but substitute them with new ones that are potentially harmful to the EU;***

Or. en

**Amendment 157**

**Niels Fuglsang, Marek Belka, Pedro Marques, Aurore Lalucq, Joachim Schuster, Jonás Fernández, Paul Tang**

**Motion for a resolution**

**Paragraph 17**

*Motion for a resolution*

*Amendment*

***17. Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; condemns Hungary and Estonia, in particular, for blocking the reform;***

***deleted***

Or. en

**Amendment 158**

**José Gusmão, Manon Aubry**

**Motion for a resolution**  
**Paragraph 17**

*Motion for a resolution*

17. *Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; condemns Hungary and Estonia, in particular, for blocking the reform;*

*Amendment*

17. *Welcomes that the EU finance ministers agreed on the reform of the mandate of the Code of Conduct Group on the 8th November 2022; recalls that this reform is a slight improvement on the definition of harmful corporate tax regimes; deplores however that the definition of harmful tax regime remains vague, and only applies in the EU and to new national tax regimes; recalls that the process still lacks transparency; recalls that the European Parliament is still waiting for the reform of the criteria governing the EU tax haven list;*

Or. en

**Amendment 159**  
**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**  
**Paragraph 17**

*Motion for a resolution*

17. *Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; condemns Hungary and Estonia, in particular, for blocking the reform;*

*Amendment*

17. *Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; condemns Hungary and Estonia, in particular, for blocking the reform; **calls on the Council to consider the Parliaments proposals in this regard, in full respect of the set of EU competences in the field of taxation;***

Or. en

**Amendment 160**  
**Damien Carême**

**Motion for a resolution**  
**Paragraph 17**

*Motion for a resolution*

17. *Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; condemns Hungary and Estonia, in particular, for blocking the reform;*

*Amendment*

17. *Welcomes the recent adoption of the much-needed reform of the Code of Conduct for Business Taxation at the ECOFIN meeting in November; notes that this is the first revision of the Code of Conduct since 1997; deeply regrets that after 25 years the revision remains limited and lacking in ambition; condemns the previous vetos of the reform of the Code of Conduct by some Member States;*

Or. fr

**Amendment 161**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 17**

*Motion for a resolution*

17. *Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; condemns Hungary and Estonia, in particular, for blocking the reform;*

*Amendment*

17. *Welcomes the decision of EU Finance Ministers to adopt a reform of the Code of Conduct for Business Taxation during their meeting of 8 November 2022;*

Or. en

**Amendment 162**  
**Gunnar Beck**

**Motion for a resolution**  
**Paragraph 17**

*Motion for a resolution*

*Amendment*



17. Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; **condemns** Hungary and Estonia, **in particular, for blocking the reform**;

17. Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; **regrets that** Hungary and Estonia **have used their right to veto; stays however committed to the principle of unanimity in the Council**;

Or. en

### **Amendment 163**

**Andżelika Anna Możdżanowska**  
on behalf of the ECR Group

#### **Motion for a resolution Paragraph 17**

##### *Motion for a resolution*

17. **Is deeply disappointed by** the failure of finance ministers to adopt the **much-needed** reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; **condemns Hungary and Estonia, in particular, for blocking the reform**;

##### *Amendment*

17. **Acknowledges** the failure of finance ministers to adopt the reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; **draws attention to the need to find solutions in this area that can gain unanimous support in the Council**;

Or. pl

### **Amendment 164**

**France Jamet**

#### **Motion for a resolution Paragraph 17**

##### *Motion for a resolution*

17. Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; **condemns Hungary and**

##### *Amendment*

17. Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts;

***Estonia, in particular, for blocking the reform;***

Or. fr

**Amendment 165**  
**Billy Kelleher, Gilles Boyer**

**Motion for a resolution**  
**Paragraph 17**

*Motion for a resolution*

17. ***Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; condemns Hungary and Estonia, in particular, for blocking the reform;***

*Amendment*

17. ***Welcomes the much-awaited agreement reached at the Council on November 8 to broaden the scope of the Code of Conduct for Business Taxation to 'tax features of general application'; notes that these will be regarded as harmful if they lead to double non-taxation or the multiple use of tax benefits;***

Or. en

**Amendment 166**  
**Martin Hlaváček, Ondřej Kovařík**

**Motion for a resolution**  
**Paragraph 17**

*Motion for a resolution*

17. ***Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; condemns Hungary and Estonia, in particular, for blocking the reform;***

*Amendment*

17. ***Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; calls in particular on the member states who continue, blocking the reform to lift their reservations;***

Or. en

**Amendment 167**

**Herbert Dorfmann**

**Motion for a resolution  
Paragraph 17**

*Motion for a resolution*

**17. Is deeply disappointed by the failure of finance ministers to adopt the much-needed reform of the Code of Conduct for Business Taxation on 7 December 2021, after several unsuccessful attempts; condemns Hungary and Estonia, in particular, for blocking the reform;**

*Amendment*

**17. Takes note that the reform of the Code of Conduct for Business Taxation has stalled in the Council; calls on all Members States to engage in the reform of the Code of Conduct Group to settle any outstanding issues;**

Or. en

**Amendment 168  
Sirpa Pietikäinen**

**Motion for a resolution  
Paragraph 17 a (new)**

*Motion for a resolution*

**17 a. Is of the opinion that as part of the continuing discussion for the future of Europe the EU competences on taxation issues should be substantially strengthened so as to be part of the normal legislative procedure with majority votes;**

*Amendment*

Or. en

**Amendment 169  
Andżelika Anna Możdżanowska  
on behalf of the ECR Group**

**Motion for a resolution  
Paragraph 18**

*Motion for a resolution*

**18. Deplores, in particular, the**

*Amendment*

**deleted**

***Council's lack of willingness to agree on the forthcoming transparency criterion with regard to ultimate beneficial ownership;***

Or. pl

**Amendment 170  
Damien Carême**

**Motion for a resolution  
Paragraph 18**

*Motion for a resolution*

18. Deplores, in particular, the Council's lack of willingness to agree on the forthcoming transparency criterion with regard to ultimate beneficial ownership;

*Amendment*

18. ***Notes that the EU list of non-cooperative jurisdictions could be a powerful tool for imposing the necessary high tax standards on third countries; notes, however, that the criteria remain too weak and too focused on corporate income taxation;*** deplores, in particular, the Council's lack of willingness to agree on the forthcoming transparency criterion with regard to ultimate beneficial ownership; ***urges the Council to adapt a comprehensive reform of the EU list of non-cooperative jurisdictions in order to systematically cover countries that unfairly offer low tax rates to wealthy companies and individuals, thereby contributing to tax evasion in their countries of origin and increasing the risk of money laundering;***

Or. fr

**Amendment 171  
Billy Kelleher, Olivier Chastel, Gilles Boyer**

**Motion for a resolution  
Paragraph 18**

*Motion for a resolution*

18. Deplores, in particular, the

*Amendment*

18. Deplores, in particular, the

Council's lack of willingness to agree on the forthcoming transparency criterion with regard to ultimate beneficial ownership;

Council's lack of willingness to agree on the forthcoming transparency criterion with regard to ultimate beneficial ownership, ***the concealment of which was a common feature in the schemes exposed by the Panama Papers, and was a key contributing factor to the continuation and success of such schemes;***

Or. en

**Amendment 172**  
**Herbert Dorfmann**

**Motion for a resolution**  
**Paragraph 18**

*Motion for a resolution*

18. ***Deplores, in particular, the Council's lack of willingness to agree on the forthcoming transparency criterion with regard to ultimate beneficial ownership;***

*Amendment*

18. ***Calls on the Council to continue the negotiations to find a common position on the forthcoming transparency criterion with regard to ultimate beneficial ownership;***

Or. en

**Amendment 173**  
**Damien Carême**

**Motion for a resolution**  
**Paragraph 18 a (new)**

*Motion for a resolution*

***18a. Notes that real estate has been widely used for money laundering and tax evasion purposes, as revealed by the Pandora Papers; notes, furthermore, that real estate taxation in the EU is not at all coordinated; notes with concern the sharp increase in real estate prices in the EU and the financialisation of housing; is concerned about the potential distortive effect of real estate investment funds, which are largely based in Luxembourg;***

*Amendment*

*calls on the Commission to bring forward an action plan on how to improve coordination of real estate taxation in the EU and to assess the impact of low-tax regimes on the financialisation of the housing sector;*

Or. fr

**Amendment 174**  
**Gunnar Beck**

**Motion for a resolution**  
**Paragraph 18 a (new)**

*Motion for a resolution*

*Amendment*

*18 a. Underlines that Ukrainian President Volodymyr Zelensky features prominently in the Pandora Papers; recalls that he ran his own network of offshore companies, via his television production company Kvartal 95, such as the British Virgin Islands-registered Maltex Multicapital Corporation, and keeps paying dividends to a company that belongs to Olena Zelenska; calls on the Council and the Commission to suspend all payments to Ukraine, until a thorough investigation in the Ukrainian president's offshore companies is concluded, and all ties between these companies and the president and his family and close associates have been severed;*

Or. en

**Amendment 175**  
**Jonás Fernández, Niels Fuglsang**

**Motion for a resolution**  
**Paragraph 18 a (new)**

*Motion for a resolution*

*Amendment*

*18 a. Regrets the lack of democratic*

*accountability in the process of elaboration of the “EU list of non-cooperative jurisdictions for tax purposes”; recalls the fact that the Council sometimes applies diplomatic or political criteria, not related to the control of tax havens, when moving countries from the “black” to the “grey list” and vice-versa, which undermines the credibility, the predictability and the usefulness of the lists; calls for a greater role of the Parliament in the preparation of the list and for an extensive revision of the screening criteria;*

Or. en

**Amendment 176**  
**Billy Kelleher, Olivier Chastel, Gilles Boyer**

**Motion for a resolution**  
**Paragraph 18 a (new)**

*Motion for a resolution*

*Amendment*

**18 a.** *Stresses that the Pandora Papers are a further reminder of the need to make the EU list of non-cooperative jurisdictions more effective so that it not only serves as an instrument to help EU entities and authorities to identify risky entities and take precautionary measures, but also to actively encourage and cooperate with countries to make reforms to comply with international tax standards;*

Or. en

**Amendment 177**  
**Sirpa Pietikäinen**

**Motion for a resolution**  
**Paragraph 18 a (new)**

*Motion for a resolution*

*Amendment*

**18 a. *Highlights the importance of applying the 15% effective tax rate as agreed in the OECD/G20 Inclusive Framework at the EU level; urges the Council to adopt the Commission proposal for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union COM(2021) 823;***

Or. en

**Amendment 178**

**Gunnar Beck**

**Motion for a resolution**

**Paragraph 18 b (new)**

*Motion for a resolution*

*Amendment*

**18 b. *Underlines that according to the Pandora Papers, the Ukrainian president Volodymyr Zelensky and his television production partners were beneficiaries of a web of offshore firms that received 41 million USD in funds from oligarch Ihor Kolomoisky, who is accused of stealing 5.5 billion USD from his own bank and funneling it offshore; calls on the Council and the Commission to suspend all payments to Ukraine until the offshore constructions are properly mapped by European and international authorities, and the offshored money is brought back to Europe, where it can be fairly taxed;***

Or. en

**Amendment 179**

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

**Motion for a resolution**

**Paragraph 18 b (new)**



*Motion for a resolution*

*Amendment*

**18 b.** *Reiterates the conclusions and recommendations of its resolution of 21 January 2021 on reforming the EU list of tax havens; calls to strengthen the EU list criteria, and to ensure greater implementation of commitments, especially for the “Fair taxation” stating that “the jurisdiction should not facilitate offshore structures or arrangements aimed at attracting profits which do not reflect real economic activity in the jurisdiction”;*

Or. en

**Amendment 180**  
**Gunnar Beck**

**Motion for a resolution**  
**Paragraph 18 c (new)**

*Motion for a resolution*

*Amendment*

**18 c.** *Recalls that in June 2022, a decree passed in the Ukrainian parliament implementing the anti-oligarch law signed by president Volodymyr Zelensky, introducing a legal definition of an oligarch, requiring officials to declare contacts with oligarchs, banning oligarchs from financing political parties, political ads, or demonstrations, and excluding them from the privatization of state assets; calls on the European Commission and the Council to make use of the national register of Ukrainian oligarchs to scrutinize the use of EU funds;*

Or. en

**Amendment 181**  
**Gunnar Beck**

**Motion for a resolution**  
**Paragraph 18 d (new)**

*Motion for a resolution*

*Amendment*

**18 d. Recalls that Ilham Aliyev, president of Azerbaijan, features prominently in the Pandora Papers; recalls that on 13 September 2022, Azerbaijan renewed hostilities in the Nagorno-Karabakh enclave and that to date, 135 Armenian soldiers have been killed; recalls that during his time in office, scores of local civil society activists have faced persecution while the country's freedom scores have deteriorated with each presidential term; regrets therefore the decision of the European Commission of 18 July 2022, to agree with Aliyev on a strategic partnership in the field of energy, which will pour billions in the coffers of the regime in Baku;**

Or. en

**Amendment 182**  
**Gunnar Beck**

**Motion for a resolution**  
**Paragraph 18 e (new)**

*Motion for a resolution*

*Amendment*

**18 e. Regrets that several heads of state and heads of government feature prominently in the Pandora Papers; including presidents of EU member states who receive generous shares of the NGEU support package such as president Nicos Anastasiades of Cyprus, and heads of state and government of third countries who receive generous amounts of development aid, such as Lalla Hasnaa, Princess of Morocco, Denis Sassou Nguesso, President of the Republic of the Congo, and many others; calls on the Commission to freeze any aid to countries**

*where top ranking officials feature in the Pandora Papers;*

Or. en

**Amendment 183**

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

**Motion for a resolution**

**Paragraph 19**

*Motion for a resolution*

19. Instructs its President to forward this resolution to the Council *and* the Commission.

*Amendment*

19. Instructs its President to forward this resolution to the *Member State governments and parliaments, the Council, the Commission and the Financial Action Task Force.*

Or. en