



2023/2058(INI)

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AMENDMENTS

1 - 212

Draft report
Kira Marie Peter-Hansen
(PE749.076v01-00)

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

Amendment 1
Markus Ferber

Motion for a resolution
Citation 8

Motion for a resolution

Amendment

- *having regard to the EU’s 2030 greenhouse gas emissions target, as endorsed in the European Council conclusions of 10 and 11 December 2020,* *deleted*

Or. en

Amendment 2
Markus Ferber

Motion for a resolution
Citation 9

Motion for a resolution

Amendment

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

Or. en

Amendment 3
Markus Ferber

Motion for a resolution
Recital A

Motion for a resolution

Amendment

- A. whereas the economic recovery and the climate crisis increase the need to mobilise more resources and re-evaluate current taxation policies in the Member States;* *deleted*

Amendment 4
Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Recital A

Motion for a resolution

A. whereas the *economic recovery and the climate crisis* increase the need to mobilise more resources *and re-evaluate current taxation policies* in the *Member States*;

Amendment

A. whereas the *consecutive crises from the last decade on public finances and Covid-19 were followed by the Russian military aggression against Ukraine and their consequences* increase the need to mobilise more resources; *whereas these crises resulted in a complex international framework where we face war at European borders, an inflationary prolonged pressure, an economic downturn and a regression on globalization, multilateralism and global cooperation; whereas fiscal measures should not hinder private initiatives that generate economic growth, reactivate countries' economies and promote job creation* in the *EU*;

Amendment 5
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution
Recital A

Motion for a resolution

A. whereas the *economic* recovery *and the climate* crisis increase the need to *mobilise more resources and re-evaluate* current taxation policies in the Member States;

Amendment

A. whereas the *EU economy's* recovery *from the COVID* crisis *and the crisis caused by the Russian aggression in Ukraine* increase the need to *evaluate* current taxation policies in the Member States, *especially with regard to their*

impact on the development and competitiveness of the European economy;

Or. pl

Amendment 6

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Recital A

Motion for a resolution

A. whereas the economic recovery and the climate crisis increase the need to mobilise more resources and re-evaluate current taxation policies in the Member States;

Amendment

A. whereas the economic recovery and the climate crisis increase the need to mobilise more resources, ***increase public investment*** and re-evaluate current taxation policies in the Member States;

Or. en

Amendment 7

Kira Marie Peter-Hansen

Motion for a resolution

Recital A

Motion for a resolution

A. whereas the economic recovery ***and*** the climate crisis increase the need to mobilise more resources and re-evaluate current taxation policies in the Member States;

Amendment

A. whereas the economic recovery, the climate crisis ***and other societal challenges*** increase the need to mobilise more resources and re-evaluate current taxation policies in the Member States;

Or. en

Amendment 8

Isabel Benjumea Benjumea

Motion for a resolution

Recital A

Motion for a resolution

A. whereas the ***economic recovery and the climate crisis increase the need to mobilise more resources and re-evaluate current*** taxation policies ***in the Member States***;

Amendment

A. whereas the ***successive crises should foster better use of*** taxation policies ***to revive the economy***;

Or. es

Amendment 9

Martin Hlaváček, Engin Eroglu, Ondřej Kovařík, Olivier Chastel

Motion for a resolution

Recital A

Motion for a resolution

A. whereas the economic recovery and the climate crisis increase the need to mobilise more resources and ***re-evaluate current taxation policies in the Member States***;

Amendment

A. whereas the economic recovery and the climate crisis increase the need to mobilise more resources and ***to improve tax collection***;

Or. en

Amendment 10

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Recital A a (new)

Motion for a resolution

Aa. whereas net public investment as a proportion of GDP fell sharply in the EU after the financial crisis, hitting particularly strongly the Southern European countries and reaching in some cases negative levels; whereas this ratio has not fully recovered since then due to fiscal consolidation pressure under the former EU economic governance rules^{1a}; whereas the revision of such rules must

guarantee that Member States have the flexibility to cover their needs of public investment to promote climate transition and conversion, in order to achieve the climate goals defined in Paris Agreement;

1ª A Permanent EU Investment Fund in the Context of the Energy Crisis, Climate Change and EU Fiscal Rules, Philipp Heimberger and Andreas Lichtenberger

Or. en

Amendment 11
Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Recital A a (new)

Motion for a resolution

Amendment

Aa. whereas tax policy is an important instrument to finance national fiscal policies that support the economic recovery but also to uphold private initiative and investment; whereas taxation should not be an obstacle to citizens, families and companies to invest and, therefore, it shall be limited on the rates, be simple and accessible on the administrative field and be stable and predictable on its legal design;

Or. en

Amendment 12
Kira Marie Peter-Hansen

Motion for a resolution
Recital A a (new)

Motion for a resolution

Amendment

Aa. whereas inequality levels have

increased throughout Europe when compared to 1980 and negatively impact our societies ^{1a}

^{1a} World Inequality Database, 2019, How Unequal Is Europe? Evidence from Distributional National Accounts, 1980-2017, <https://wid.world/europe2019/>

Or. en

Amendment 13

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Recital A b (new)

Motion for a resolution

Amendment

Ab. whereas EU past experience showed the limits of fiscal consolidation, namely on public debt sustainability; whereas debating further options of revenues through fair taxation should complement the current debate on EU fiscal rules;

Or. en

Amendment 14

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Recital A b (new)

Motion for a resolution

Amendment

Ab. whereas tax policy has a fundamental role in times of crisis because it can be used to free citizens from excessive tax, administrative and legal burdens that block the much needed private investment to support economic recovery;

Amendment 15
Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Recital A c (new)

Motion for a resolution

Amendment

Ac. whereas tax policy is a national competence under the EU treaties and the European legislation must be focused on the legislative coordination and administrative cooperation;

Or. en

Amendment 16
Markus Ferber

Motion for a resolution
Recital B

Motion for a resolution

Amendment

B. whereas rising corporate profits account for almost half of the increase in inflation in the EU over the past two years, as companies increased prices by more than the spiking costs of imported energy;

deleted

Or. en

Amendment 17
Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Recital B

Motion for a resolution

Amendment

B. *whereas rising corporate profits account for almost half of the increase in inflation in the EU over the past two years, as companies increased prices by more than the spiking costs of imported energy;*

deleted

Or. en

Amendment 18

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Recital B

Motion for a resolution

B. *whereas rising corporate profits account for almost half of the increase in inflation in the EU over the past two years, as companies increased prices by more than the spiking costs of imported energy;*

Amendment

B. *whereas a recent study of IMF^{2a} underlines profits were about 1 percent above their pre-pandemic level in the first quarter of 2023 and compensation of employees was about 2 percent below trend; whereas rising corporate profits account for almost half of the increase in inflation in the EU over the past two years, as companies increased prices by more than the spiking costs of imported energy; whereas the profit share of GDP will have to diminish in order for inflation to return to its target;*

^{2a} *Euro Area Inflation after the Pandemic and Energy Shock: Import Prices, Profits and Wages*

Or. en

Amendment 19

Isabel Benjumea Benjumea

Motion for a resolution

Recital B

Motion for a resolution

B. whereas rising corporate profits account for almost half of the increase in inflation in the EU over the past two years, ***as companies increased prices by more than the spiking costs of imported energy;***

Amendment

B. whereas rising corporate profits account for almost half of the increase in inflation in the EU over the past two years;

Or. es

Amendment 20

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution

Recital B

Motion for a resolution

B. whereas ***rising corporate profits*** account for ***almost half of*** the increase in inflation in the EU over the past two years, ***as companies increased prices by more than the spiking costs of imported energy;***

Amendment

B. whereas ***the easing of monetary policy during the COVID pandemic, turbulence in the energy market and 'greenflation' caused by a chaotic and disorderly energy transition*** account for the increase in inflation in the EU over the past two years;

Or. pl

Amendment 21

Martin Hlaváček, Olivier Chastel, Engin Eroglu, Eva Maria Poptcheva

Motion for a resolution

Recital B

Motion for a resolution

B. whereas rising corporate profits account for almost half of the increase in inflation in the EU over the past two years, as companies increased prices by more than the spiking costs of imported energy;

Amendment

B. whereas ***some analysis show that*** rising corporate profits account for almost half of the increase in inflation in the EU over the past two years, as companies increased prices by more than the spiking costs of imported energy;

Or. en

Amendment 22

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Recital B

Motion for a resolution

B. whereas rising corporate profits account for almost **half** of the increase in inflation in the EU over the past two years, as companies increased prices by more than the spiking costs of imported energy;

Amendment

B. whereas rising corporate profits account for almost **two-thirds** of the increase in inflation in the EU over the past two years, as companies increased prices by more than the spiking costs of imported energy;

Or. en

Amendment 23

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Recital B a (new)

Motion for a resolution

Amendment

Ba. whereas ECB raised interest rates to a 22-year high of 3,75% in July; whereas the current cycle of restrictive monetary policy is still ongoing; whereas the full set of economic and social consequences are yet to be fully assessed, such as further pressure on the EU and national budgets, on the stability of the financial system, and hardships for households;

Or. en

Amendment 24

Isabel Benjumea Benjumea

Motion for a resolution

Recital C

Motion for a resolution

Amendment

C. *whereas the growing trend of cross-border teleworkers, including digital nomads, has created difficulties for the taxation of labour income;*

deleted

Or. es

Amendment 25

Andżelika Anna Mozdżanowska
on behalf of the ECR Group

Motion for a resolution

Recital C

Motion for a resolution

Amendment

C. *whereas the growing trend of cross-border teleworkers, including digital nomads, has created difficulties for the taxation of labour income;*

C. *whereas **one of the distinctive features of an era in which the economy is being digitalised is** the growing trend of cross-border teleworkers, including digital nomads, **which is making it difficult to tax labour income and posing a major challenge for tax systems;***

Or. pl

Amendment 26

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Recital C

Motion for a resolution

Amendment

C. *whereas the growing trend of cross-border teleworkers, including digital nomads, has created difficulties for the taxation of labour income;*

C. *whereas the growing trend of cross-border teleworkers, including digital nomads, has created difficulties for the **definition for tax residency;***

Or. en

Amendment 27

Martin Hlaváček, Eva Maria Poptcheva, Engin Eroglu, Olivier Chastel

Motion for a resolution

Recital C

Motion for a resolution

C. whereas the growing trend of cross-border teleworkers, including digital nomads, has created *difficulties* for the taxation of labour income;

Amendment

C. whereas the growing trend of cross-border teleworkers, including digital nomads, has created *new challenges* for the taxation of labour income;

Or. en

Amendment 28

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Recital D

Motion for a resolution

D. whereas over the years, the tax incidence has shifted from wealth to income, from capital income to labour income and consumption, from multinational enterprises (MNEs) to small and medium-sized enterprises (SMEs) and from the financial sector to the real economy;

Amendment

deleted

Or. en

Amendment 29

Martin Hlaváček, Engin Eroglu

Motion for a resolution

Recital D

Motion for a resolution

D. whereas over the years, the tax incidence has shifted from wealth to

Amendment

D. whereas over the years, ***in cases of some Member States***, the tax incidence has

income, from capital income to labour income and consumption, from multinational enterprises (MNEs) to small and medium-sized enterprises (SMEs) and from the financial sector to the real economy;

shifted from wealth to income, from capital income to labour income and consumption, from multinational enterprises (MNEs) to small and medium-sized enterprises (SMEs) and from the financial sector to the real economy; *nevertheless a number of measures have been already introduced to overcome such a trend;*

Or. en

Amendment 30

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution

Recital D

Motion for a resolution

D. whereas *over the years, the tax incidence has shifted from wealth to income, from capital income to labour income and consumption, from multinational enterprises (MNEs) to small and medium-sized enterprises (SMEs) and from the financial sector to the real economy;*

Amendment

D. whereas the *revolutionary economic and social changes that are currently in progress are reflected in the economy, the labour market, lifestyles and the structure of social life, and therefore there is a need to overhaul the tax system to make it more efficient and fairer, and to tailor it to suit the new economic reality;*

Or. pl

Amendment 31

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Recital D a (new)

Motion for a resolution

Da. whereas a recent OECD working paper^{3a} shows that (1) dividend income and capital gains are generally subject to lower effective tax rates than wage income at the personal level, (2) in many Member States, capital income is tax-

favoured even when considering taxes paid by both firms and individuals, and (3) this differential tax treatment of labour and capital income can affect the efficiency and equity of tax systems;

^{3a} The taxation of labour vs. capital income: A focus on high earners, Diana Hourani, Bethany Millar-Powell, Sarah Perret, Antonia Ramm, August 2023

Or. en

Amendment 32
Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Recital D a (new)

Motion for a resolution

Amendment

Da. whereas in total, the composition of the tax mix in the EU remained broadly stable in the 2004-2019 period, while the overall level of tax revenue slightly increased; whereas the composition of the tax mix (relative shares of labour, consumption, capital, environmental and other taxes) varies significantly in the EU, with some Member States having a more growth-friendly tax mix than others;

Or. en

Amendment 33
Markus Ferber

Motion for a resolution
Recital D a (new)

Motion for a resolution

Amendment

Da. whereas the composition of the tax mix (relative shares of labour,

consumption, capital and other taxes) varies significantly in the EU from Member State to Member State with some Member States having a more growth-friendly tax mix than others;

Or. en

Amendment 34

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Recital E

Motion for a resolution

E. whereas the EU Member States rely disproportionately on labour income taxes, social contributions and indirect taxes, such as the value added tax (VAT);

Amendment

E. whereas the EU Member States rely disproportionately on labour income taxes, social contributions and indirect taxes, such as the value added tax (VAT); ***whereas labour taxation remains substantial across the European Union, tax rates on corporate profits have plummeted by more than half since the 1980s, according to OECD and European Commission statistics;***

Or. en

Amendment 35

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Recital E

Motion for a resolution

E. whereas the EU Member States ***rely disproportionately*** on labour income taxes, social contributions and indirect taxes, such as the value added tax (VAT);

Amendment

E. whereas the EU Member States ***tax revenue relies mostly*** on labour income taxes, social contributions and indirect taxes, such as the value added tax (VAT);

Or. en

Amendment 36

Martin Hlaváček, Eva Maria Poptcheva, Engin Eroglu

Motion for a resolution

Recital E

Motion for a resolution

E. whereas **the** EU Member States rely **disproportionately on labour** income taxes, social contributions and indirect taxes, such as the value added tax (VAT);

Amendment

E. whereas **some** EU Member States rely **on** income taxes, social contributions and indirect taxes, such as the value added tax (VAT) **or excise duties**;

Or. en

Amendment 37

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution

Recital E

Motion for a resolution

E. whereas the EU Member States rely **disproportionately** on labour income taxes, social contributions and indirect taxes, such as **the** value added tax (VAT);

Amendment

E. whereas the EU Member States rely on labour income taxes, social contributions and indirect taxes, such as value added tax (VAT);

Or. pl

Amendment 38

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Recital E a (new)

Motion for a resolution

Amendment

Ea. whereas women are typically more impacted by crises since pre-existing structural inequalities are amplified; whereas during the Covid-19 pandemic different examples of such were

registered: (1) gender based violence increased^{4a} and support services were negatively impacted^{4b}; (2) women were more represented among front-line workers^{4c}; (3) gender poverty gaps worsened^{4d}, (4) women's unpaid care work increased^{4e}; (5) spending on women's rights, protection and services received less financial support than the private sector in some countries^{4f};

^{4a} UN FPA, Gender-Based Violence and COVID-19: Actions, Gaps and the Way Forward, August 2022, available from <https://reliefweb.int/report/world/gender-based-violence-and-covid-19-actions-gaps-and-way-forward>

^{4b} IBID

^{4c} UN Women, From Insights to Action – Gender Equality in the Wake of Covid-19, 2020, <https://www.unwomen.org/en/digital-library/publications/2020/09/gender-equality-in-the-wake-of-covid-19>

^{4d} IBID

^{4e} IBID

^{4f} UN Women, From Insights to Action – Gender Equality in the Wake of Covid-19, 2020, <https://www.unwomen.org/en/digital-library/publications/2020/09/gender-equality-in-the-wake-of-covid-19>

Or. en

Amendment 39
Isabel Benjumea Benjumea, Lúcia Pereira

Motion for a resolution
Recital E a (new)

Motion for a resolution

Amendment

Ea. whereas in order to enhance the performance of the single market, tax coordination among the Member States is essential for further integration, always bearing in mind that Member States are free to determine their own tax policies within the limits of the EU Treaties;

Or. es

Amendment 40

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Recital F

Motion for a resolution

Amendment

F. whereas women face implicit tax biases, as they typically rely more on labour income than capital income and spend a higher proportion of their income on consumption; whereas in the EU, secondary earners are predominantly women, earning on average about one third of the household's joint income;

deleted

Or. en

Amendment 41

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Recital F

Motion for a resolution

Amendment

F. whereas women face implicit tax biases, as they typically rely more on labour income than capital income and spend a higher proportion of their income on consumption; whereas in the EU, secondary earners are predominantly women, earning on average about one third of the household's joint income;

F. whereas women face implicit tax biases, as they typically rely more on labour income than capital income and spend a higher proportion of their income on consumption; whereas in the EU, secondary earners are predominantly women, earning on average about one third of the household's joint income; **whereas**

in many EU countries, such as France and Portugal, the secondary earners are penalized by income taxation because the total income of the household is taxed jointly; whereas in many EU countries, such as France, child support is taxed as any other labour income, and more than capital income; whereas women rely on public services to a greater extent;

Or. en

Amendment 42

Andżelika Anna Mozdżanowska
on behalf of the ECR Group

Motion for a resolution

Recital F

Motion for a resolution

F. whereas women *face* implicit tax biases, as they *typically* rely more on labour income than capital income and spend a higher proportion of their income on consumption; whereas in the EU, secondary earners are predominantly women, earning on average about one third of the household's joint income;

Amendment

F. whereas *large families, immigrant communities, people living in less-developed regions of the EU, people with a lower level of education and above all women, including single mothers, are more exposed to* implicit tax biases, as they rely more on labour income than capital income and spend a higher proportion of their income on consumption; whereas in the EU, secondary earners are predominantly women, earning on average about one third of the household's joint income;

Or. pl

Amendment 43

Kira Marie Peter-Hansen

Motion for a resolution

Recital F a (new)

Motion for a resolution

Amendment

Fa. whereas crises amplify and exacerbate pre-existing structural inequalities, including gender inequalities; whereas women were more impacted by economic insecurity during the Covid-19 pandemic; whereas adequately resourced public services play a vital role in supporting and protecting women during times of crises;

Or. en

Amendment 44

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Recital F a (new)

Motion for a resolution

Amendment

Fa. whereas Europe, as well as the rest of the globe, is facing environmental challenges of unprecedented scale and urgency;

Or. en

Amendment 45

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Recital F b (new)

Motion for a resolution

Amendment

Fb. whereas the wealthiest individuals have ecological footprints beyond the planetary carrying capacity; whereas the industrial extraction of fossil fuels, minerals, raw materials or agricultural commodities often generate extraordinary profits given their oligopolistic market structures and production based on a finite resource; whereas these sectors are simultaneously responsible for half of the

world's carbon emissions and more than 80% of biodiversity loss, toxic wastes and significant air and water pollution^{5a};

^{5a} <https://www.unep.org/explore-topics/extractives/why-does-extractives-matter>

Or. en

Amendment 46

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Recital G

Motion for a resolution

G. whereas concerns have been raised about the potential double taxation of Ukrainian refugees who continue to perform their duties for their Ukrainian employer while working remotely from their host countries and about the lack of a common EU approach on this matter;

Amendment

G. whereas concerns have been raised about the potential double taxation of Ukrainian refugees who continue to perform their duties for their Ukrainian employer while working remotely from their host countries and about the lack of a common EU approach on this matter; *whereas double taxation in general remains a problem for all involuntarily displaced individuals affected by double taxation, and hence should be tackled jointly by a common EU approach;*

Or. en

Amendment 47

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Recital G

Motion for a resolution

G. whereas concerns have been raised about the potential double taxation of

Amendment

G. whereas concerns have been raised about the potential double taxation of

Ukrainian refugees who continue to perform their duties for their Ukrainian employer while working remotely from their host countries and about the lack of *a common EU approach* on this matter;

Ukrainian refugees who continue to perform their duties for their Ukrainian employer while working remotely from their host countries and about the lack of *coordination among EU Member States* on this matter;

Or. en

Amendment 48
Martin Hlaváček, Olivier Chastel, Engin Eroglu

Motion for a resolution
Recital G

Motion for a resolution

G. whereas concerns have been raised about the potential double taxation of Ukrainian refugees who continue to perform their duties for their Ukrainian employer while working remotely from their host countries *and about the lack of a common EU approach* on this matter;

Amendment

G. whereas concerns have been raised about the potential double taxation of Ukrainian refugees who continue to perform their duties for their Ukrainian employer while working remotely from their host countries, *and there is a common understanding to find a solution for* this matter;

Or. en

Amendment 49
José Gusmão, Manon Aubry

Motion for a resolution
Recital H

Motion for a resolution

H. whereas VAT rates have been reduced across crisis-stricken sectors and on basic goods to dampen the negative effects of the COVID-19 pandemic and high inflation;

Amendment

H. whereas VAT rates have been reduced across crisis-stricken sectors and on basic goods to dampen the negative effects of the COVID-19 pandemic and high inflation; *whereas this decision did not yield the benefits expected in most cases*;

Or. en

Amendment 50
Kira Marie Peter-Hansen

Motion for a resolution
Recital H a (new)

Motion for a resolution

Amendment

Ha. whereas Europe as well as the rest of the globe is facing environmental challenges of unprecedented scale and urgency;

Or. en

Amendment 51
Kira Marie Peter-Hansen

Motion for a resolution
Recital H b (new)

Motion for a resolution

Amendment

Hb. whereas the polluter pays principle's coverage and application in the EU is fragmented and incomplete;

Or. en

Amendment 52
Kira Marie Peter-Hansen

Motion for a resolution
Recital H c (new)

Motion for a resolution

Amendment

Hc. whereas revenues from environmental taxes remain marginal as it accounts for only 5.5% of total tax revenues in the EU, minimising the potential of environmental taxation to contribute to climate and nature

protection; ^{2a}

^{2a} European Commission, Directorate-General for Taxation and Customs Union, Annual report on taxation 2023: review of taxation policies in the European Union, Publications Office of the European Union, 2023, <https://data.europa.eu/doi/10.2778/982557>

Or. en

Amendment 53

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution

Recital I

Motion for a resolution

Amendment

I. whereas the number of private jet flights in Europe increased by 64 % between 2021 and 2022; whereas carbon-dioxide emissions from private flights more than doubled in that period; ***deleted***

Or. pl

Amendment 54

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Recital I

Motion for a resolution

Amendment

I. whereas the number of private jet flights in Europe increased by 64 % between 2021 and 2022; whereas carbon-dioxide emissions from private flights more than doubled in that period; ***deleted***

Or. en

Amendment 55
Markus Ferber

Motion for a resolution
Recital I

Motion for a resolution

Amendment

I. *whereas the number of private jet flights in Europe increased by 64 % between 2021 and 2022; whereas carbon-dioxide emissions from private flights more than doubled in that period;* **deleted**

Or. en

Amendment 56
Isabel Benjumea Benjumea

Motion for a resolution
Recital I

Motion for a resolution

Amendment

I. *whereas the number of private jet flights in Europe increased by 64 % between 2021 and 2022; whereas **carbon-dioxide emissions from** private flights more than doubled in that period;*

I. *whereas the number of private jet flights in Europe increased by 64 % between 2021 and 2022; whereas private flights **have an important role in the crisis in terms of transporting people in war situations, transporting medicines, connecting regions not linked by commercial flights, and ensuring the continuation of business activities that revive the economy in times of crisis;***

Or. es

Amendment 57
Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution
Recital I

Motion for a resolution

I. whereas the number of private jet flights in Europe increased by 64 % between 2021 and 2022; whereas carbon-dioxide emissions from private flights more than doubled in that period;

Amendment

I. whereas the number of private jet flights in Europe increased by 64 % between 2021 and 2022; whereas carbon-dioxide emissions from private flights more than doubled in that period; ***whereas wealthy individuals rely at a far higher rate on private jets, causing disproportionately higher carbon dioxide emissions;***

Or. en

Amendment 58
Kira Marie Peter-Hansen

Motion for a resolution
Recital I a (new)

Motion for a resolution

Ia. ***whereas in particular the wealthy parts of society have ecological footprints beyond the planetary carrying capacity*** ^{3a}

Amendment

whereas in particular the wealthy parts of society have ecological footprints beyond the planetary carrying capacity ^{3a}

^{3a}

<https://www.cambridge.org/core/journals/global-sustainability/article/unequal-distribution-of-household-carbon-footprints-in-europe-and-its-link-to-sustainability/F1ED4F705AF1C6C1FCA D477398353DC2>

Or. en

Amendment 59
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution
Recital J

Motion for a resolution

Amendment

J. *whereas between 2020 and 2022, the shipping industry generated as much profit as it had during the previous six decades combined; whereas it still faces low global taxation;*

deleted

Or. pl

Amendment 60

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Recital J

Motion for a resolution

Amendment

J. *whereas between 2020 and 2022, the shipping industry generated as much profit as it had during the previous six decades combined; whereas it still faces low global taxation;*

deleted

Or. en

Amendment 61

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Recital J

Motion for a resolution

Amendment

J. *whereas between 2020 and 2022, the shipping industry generated as much profit as it had during the previous six decades combined; whereas it still faces low global taxation;*

J. *whereas between 2020 and 2022, the shipping industry generated as much profit as it had during the previous six decades combined; whereas it still faces low global taxation; **whereas the OECD/G20 agreement on multinationals exempted this sector;***

Or. en

Amendment 62
Isabel Benjumea Benjumea

Motion for a resolution
Recital J

Motion for a resolution

J. whereas between 2020 and 2022, the shipping industry generated as much profit as it had during the previous six decades combined; ***whereas it still faces low global taxation;***

Amendment

J. whereas between 2020 and 2022, the shipping industry generated as much profit as it had during the previous six decades combined;

Or. es

Amendment 63
Isabel Benjumea Benjumea, Lídia Pereira

Motion for a resolution
Recital J a (new)

Motion for a resolution

Ja. whereas air and maritime transport are the main drivers of international trade and facilitate the global distribution of goods; whereas the creation of a specific tax framework for those sectors would have an impact on the price of products and, consequently, on the final consumer; whereas the tax system for those sectors should seek not to penalise but to encourage the application of technological solutions aimed at decarbonising the sector and promoting the use of clean energy;

Amendment

Or. es

Amendment 64
Markus Ferber

Motion for a resolution
Recital K

Motion for a resolution

K. whereas SMEs are especially affected by the complexities of the tax system, in particular tax compliance, compared to MNEs;

Amendment

K. whereas SMEs are especially affected by the complexities of the tax system, in particular tax compliance, compared to MNEs; ***whereas estimated tax compliance costs for large companies amount to about 2% of taxes paid, while for SMEs the estimate is about 30% of taxes paid^{1a}***;

^{1a} European Commission 15.7.2020 – Communication on an Action Plan for Fair and Simple Taxation Supporting the Recovery Strategy, p. 6

Or. en

Amendment 65

Kira Marie Peter-Hansen

Motion for a resolution

Recital K

Motion for a resolution

K. whereas SMEs are especially affected by the complexities of the tax system, in particular tax compliance, compared to MNEs;

Amendment

K. whereas SMEs are especially affected by the complexities of the tax system, in particular tax compliance, compared to MNEs; ***whereas tax avoidance by MNEs undermines the level playing field between MNEs and SMEs***;

Or. en

Amendment 66

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Recital K

Motion for a resolution

K. whereas SMEs are especially

Amendment

K. whereas SMEs are especially

affected by the complexities of the tax system, in particular tax compliance, compared to MNEs;

affected by the complexities of the tax system, in particular tax compliance, compared to MNEs, *which take advantage of such complexity for aggressive tax planning*;

Or. en

Amendment 67
Isabel Benjumea Benjumea

Motion for a resolution
Recital K

Motion for a resolution

K. whereas SMEs are especially affected by the complexities of the tax system, in particular tax compliance, compared to MNEs;

Amendment

K. whereas SMEs are especially affected by the complexities of the tax system *and the high costs of regulatory compliance*, in particular tax compliance, compared to MNEs;

Or. es

Amendment 68
Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Recital K a (new)

Motion for a resolution

Ka. whereas the informal economy represents an exorbitant part of the EU Member States economy, although national realities are significantly different among them; whereas this scenario means that an inordinate part of due taxes are lost to tax evasion;

Or. en

Amendment 69

Lídia Pereira, Isabel Benjumea Benjumea

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

Motion for a resolution

Amendment

Kb. whereas the complexity of national tax systems and the bureaucracy involved in taxation-related matters are excessive and represent a significant administrative burden that is an overwhelming cost for citizens, families and companies;

Or. en

**Amendment 70
José Gusmão, Manon Aubry, Martin Schirdewan**

**Motion for a resolution
Paragraph 1**

Motion for a resolution

Amendment

1. Highlights that tax systems and fiscal capacities in the Member States are facing severe shocks, an ageing population and challenges related to the green transition, the digital transformation of their labour markets and the existing tax gap⁹, all of which emphasise the need for large public investments in order to achieve a sustainable economic recovery, mobilise private capital and attract entrepreneurship;

1. Highlights that tax systems and fiscal capacities in the Member States are facing severe shocks, an ageing population and challenges related to the green transition, the digital transformation of their labour markets and the existing tax gap⁹, all of which emphasise the need for large public investments in order to achieve a sustainable economic recovery, mobilise private capital and attract entrepreneurship; ***Notes that research suggests that 85% of the world's population will be impacted by austerity measures in 2023^{7a}***

⁹ European Commission, 'Tax policies in the European Union – 2020 survey',

^{7a} ***Ortiz, Isabelle and Cummins, Matthew, 'End Austerity - A Global Report on Budget Cuts and Harmful Social Reforms in 2022-25', September 2022, p3, available from***

⁹ European Commission, 'Tax policies in the European Union – 2020 survey',

Amendment 71

Andżelika Anna Mozdżanowska
on behalf of the ECR Group

Motion for a resolution **Paragraph 1**

Motion for a resolution

1. Highlights that tax systems and fiscal capacities in the Member States are facing severe shocks, an ageing population and challenges related to the green transition, the digital transformation of their labour markets and the existing tax gap⁹, all of which emphasise the need for **large public investments in order to achieve** a sustainable economic recovery, **mobilise private capital** and **attract entrepreneurship**;

⁹ European Commission, ‘Tax policies in the European Union – 2020 survey’, Publications Office of the European Union, Luxembourg, 2020.

Amendment

1. Highlights that tax systems and fiscal capacities in the Member States are facing severe shocks, an ageing population and challenges related to the green transition, the digital transformation of their labour markets and the existing tax gap⁹, all of which emphasise the need for **deep-seated tax reforms and improved tax efficiency to ensure adequate revenues for budgets as well as** a sustainable economic recovery, **fostering the competitiveness and productivity of the economy** and **minimising the shadow economy**;

⁹ European Commission, ‘Tax policies in the European Union – 2020 survey’, Publications Office of the European Union, Luxembourg, 2020.

Amendment 72

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution **Paragraph 1**

Motion for a resolution

1. Highlights that tax systems and

Amendment

1. Highlights that tax systems and

fiscal capacities in the Member States are facing severe shocks, an ageing population and challenges related to **the green transition**, the digital transformation of their labour markets and the **existing tax gap**⁹, all of which emphasise the need for **large public investments** in order to achieve a sustainable economic recovery, mobilise private capital and attract entrepreneurship;

fiscal capacities in the Member States are facing severe shocks, an ageing population and challenges related to **demographic trends**, the digital transformation of their labour markets, **the post-pandemic scenario** and the **consequences of the ongoing Russian military aggression against Ukraine**, all of which emphasise the need for **investment** in order to achieve a sustainable economic recovery, mobilise private capital and attract entrepreneurship **and private investment**;

⁹ European Commission, ‘Tax policies in the European Union – 2020 survey’, Publications Office of the European Union, Luxembourg, 2020.

Or. en

Amendment 73 **Isabel Benjumea Benjumea**

Motion for a resolution **Paragraph 1**

Motion for a resolution

1. Highlights that tax systems and fiscal capacities in the Member States are facing severe shocks, an ageing population and challenges related to the green transition, the digital transformation of their labour markets and the existing tax gap⁹, all of which emphasise the need **for large public investments in order** to achieve a sustainable economic recovery, mobilise private capital and attract entrepreneurship;

⁹ European Commission, ‘Tax policies in the European Union – 2020 survey’, Publications Office of the European Union, Luxembourg, 2020.

Amendment

1. Highlights that tax systems and fiscal capacities in the Member States are facing severe shocks, an ageing population and challenges related to the green transition, the digital transformation of their labour markets and the existing tax gap⁹, all of which emphasise the need to **review how the public tax systems work in order to make them more efficient**, achieve a sustainable economic recovery, mobilise private capital and attract entrepreneurship;

⁹ European Commission, ‘Tax policies in the European Union – 2020 survey’, Publications Office of the European Union, Luxembourg, 2020.

Amendment 74
Markus Ferber

Motion for a resolution
Paragraph 1

Motion for a resolution

1. Highlights that tax systems and fiscal capacities in the Member States are facing severe shocks, an ageing population and challenges related to the green transition, the digital transformation of their labour markets and the existing tax gap⁹, all of which emphasise the need for **large** public investments in order to achieve **a sustainable** economic recovery, mobilise private capital and attract entrepreneurship;

⁹ European Commission, ‘Tax policies in the European Union – 2020 survey’, Publications Office of the European Union, Luxembourg, 2020.

Amendment

1. Highlights that tax systems and fiscal capacities in the Member States are facing severe shocks, an ageing population and challenges related to the green transition, the digital transformation of their labour markets and the existing tax gap⁹, all of which emphasise the need for **sustainable** public investments in order to achieve **an** economic recovery, mobilise private capital and attract entrepreneurship;

⁹ European Commission, ‘Tax policies in the European Union – 2020 survey’, Publications Office of the European Union, Luxembourg, 2020.

Amendment 75
Martin Hlaváček, Engin Eroglu, Olivier Chastel

Motion for a resolution
Paragraph 1

Motion for a resolution

1. Highlights that tax systems and fiscal capacities in the Member States are facing severe **shocks**, an ageing population and **challenges related to** the green transition, the digital transformation of their labour markets and the existing tax gap⁹, all of which emphasise the need for large public investments in order to

Amendment

1. Highlights that tax systems and fiscal capacities in the Member States are facing severe **challenges**, an ageing population and the green transition, the digital transformation of their labour markets and the existing tax gap⁹, all of which emphasise the need for large public investments in order to achieve a

achieve a sustainable economic recovery, mobilise private capital and attract entrepreneurship;

sustainable economic recovery, mobilise private capital and attract entrepreneurship;

⁹ European Commission, ‘Tax policies in the European Union – 2020 survey’, Publications Office of the European Union, Luxembourg, 2020.

⁹ European Commission, ‘Tax policies in the European Union – 2020 survey’, Publications Office of the European Union, Luxembourg, 2020.

Or. en

Amendment 76

Paul Tang, Evelyn Regner

Motion for a resolution

Paragraph 1 a (new)

Motion for a resolution

Amendment

1a. Points out that during times of crises, the need as well as the associated burden on public resources is heightened, underlining the necessity for all societal actors to contribute their fair share; highlights the inconsistency in companies evading their governmental responsibilities during prosperous times while seeking financial assistance during periods of crises; calls upon the commission to propose a framework through which companies that evade their tax responsibility are prohibited from receiving subsidies;

Or. en

Amendment 77

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Jonás Fernández

Motion for a resolution

Paragraph 1 a (new)

Motion for a resolution

Amendment

1a. Notes that the COVID-19 pandemic had a severe economic impact on every national account across the European Union, notes that Member States are still confronted with significant imbalances in state revenue; notes that such imbalances can partially be corrected by raising adequate revenues;

Or. en

Amendment 78

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 2

Motion for a resolution

2. Notes with concern that the impacts of the COVID-19 pandemic, the subsequent energy-price shock **and** inflation are **highly regressive, with** the poorest households being hit the hardest; observes that **effective tax rates rose significantly for families with children, particularly at lower income levels¹⁰ ; notes with concern that gender inequality worsened during the pandemic;**

Amendment

2. Notes with concern that the impacts of the COVID-19 pandemic, the subsequent energy-price shock **following the Russian military aggression against Ukraine and the high** inflation are **harmful for European citizens and companies, especially for** the poorest households **and SMEs** being hit the hardest; observes that **inflation pushed up overall VAT receipts mechanically leading to higher VAT revenue for Member States; regrets that these revenue gains have not led Member States to lowering other taxes for citizens and SMEs;**

¹⁰ OECD, 'Double blow for workers as inflation drives real wages down and labour taxes up', 25 April 2023.

Or. en

Amendment 79

Martin Hlaváček, Ondřej Kovařík, Olivier Chastel, Engin Eroglu, Eva Maria Poptcheva, Gilles Boyer

Motion for a resolution
Paragraph 2

Motion for a resolution

2. Notes with concern that the impacts of the COVID-19 pandemic, the subsequent energy-price shock and inflation are highly regressive, with the poorest households being hit the hardest; observes that effective tax rates rose significantly for families with children, particularly at lower income levels¹⁰; notes with concern that gender inequality worsened during the pandemic;

¹⁰ OECD, ‘Double blow for workers as inflation drives real wages down and labour taxes up’, 25 April 2023.

Amendment

2. Notes with concern that the impacts of the COVID-19 pandemic, the subsequent energy-price shock and inflation are highly regressive, with the poorest households being hit the hardest; observes that effective tax rates rose significantly for families with children, particularly at lower income levels¹⁰; notes with concern that gender inequality worsened during the pandemic; ***and regrets that the recent crises have also significantly affected the EU SMEs;***

¹⁰ OECD, ‘Double blow for workers as inflation drives real wages down and labour taxes up’, 25 April 2023.

Or. en

Amendment 80
Isabel Benjumea Benjumea

Motion for a resolution
Paragraph 2

Motion for a resolution

2. Notes with concern that the impacts of the COVID-19 pandemic, the subsequent energy-price shock and inflation are highly regressive, with the poorest households being hit the hardest; observes that effective tax rates rose significantly for families with children, particularly at lower income levels¹⁰; ***notes with concern that gender inequality worsened during the pandemic;***

¹⁰ OECD, ‘Double blow for workers as

Amendment

2. Notes with concern that the impacts of the COVID-19 pandemic, the subsequent energy-price shock and inflation are highly regressive, with the poorest households being hit the hardest; observes that effective tax rates rose significantly for families with children, particularly at lower income levels¹⁰;

¹⁰ OECD, ‘Double blow for workers as

inflation drives real wages down and labour taxes up', 25 April 2023.

inflation drives real wages down and labour taxes up', 25 April 2023.

Or. es

Amendment 81

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution **Paragraph 2**

Motion for a resolution

2. Notes with concern that the impacts of the COVID-19 pandemic, the subsequent energy-price shock and inflation are highly regressive, with the poorest households being hit the hardest; observes that effective tax rates rose significantly for families with children, particularly at lower income levels¹⁰; notes with concern that gender inequality worsened during the pandemic;

¹⁰ OECD, 'Double blow for workers as inflation drives real wages down and labour taxes up', 25 April 2023.

Amendment

2. Notes with concern that the impacts of the COVID-19 pandemic, the subsequent energy-price shock and inflation, ***as well as the costs of the green transition***, are highly regressive, with the poorest households being hit the hardest; observes that effective tax rates rose significantly for families with children, particularly at lower income levels¹⁰; notes with concern that gender inequality worsened during the pandemic;

¹⁰ OECD, 'Double blow for workers as inflation drives real wages down and labour taxes up', 25 April 2023.

Or. pl

Amendment 82

Lídia Pereira, Isabel Benjumea Benjumea

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

Motion for a resolution

Amendment

2a. Regrets that, despite the increased tax revenue registered in some Member States due to the effects of inflation - namely on indirect taxes -, in most

Member States this window of opportunity to lower tax rates without compromising the stability of public finances was not taken;

Or. en

Amendment 83

Andželika Anna Możdżanowska

on behalf of the ECR Group

Motion for a resolution

Paragraph 3

Motion for a resolution

3. Observes that COVID-19 financial aid in the form of tax deductions and tax credits had a limited impact on those in the greatest need, such as the unemployed, students, pensioners, unreported workers and part-time workers;

Amendment

3. Observes that COVID-19 financial aid in the form of tax deductions and tax credits had a limited impact on those in the greatest need, such as the unemployed, students, pensioners, unreported workers and part-time workers, *and has only marginally helped the SME sector, whose very existence was threatened by prolonged lockdowns, resulting in a long-term and persistent weakening of this sector of the economy;*

Or. pl

Amendment 84

Martin Hlaváček, Eva Maria Poptcheva, Engin Eroglu, Olivier Chastel, Ondřej Kovařík, Gilles Boyer

Motion for a resolution

Paragraph 3

Motion for a resolution

3. Observes that COVID-19 financial aid in the form of tax deductions and tax credits had a limited impact on those in the greatest need, such as the unemployed, students, pensioners, unreported workers and part-time workers;

Amendment

3. Observes that COVID-19 financial aid in the form of tax deductions and tax credits *helped many companies to overcome the negative consequences of the COVID-19 crisis, however,* had a limited impact on those in the greatest

need, such as the unemployed, students, pensioners, unreported workers and part-time workers;

Or. en

Amendment 85
Markus Ferber

Motion for a resolution
Paragraph 3

Motion for a resolution

3. Observes that COVID-19 financial aid in the form of tax deductions and tax credits *had a limited impact on those in the greatest need, such as the unemployed, students, pensioners, unreported workers and part-time workers;*

Amendment

3. Observes that COVID-19 financial aid in the form of tax deductions and tax credits *has helped to overcome the crisis;*

Or. en

Amendment 86
Engin Eroglu

Motion for a resolution
Paragraph 4

Motion for a resolution

4. *Observes with concern that inflation has been partially driven by companies increasing their profit margins, with, for example, Maersk's annual pre-tax income soaring from USD 967 million in 2019 to USD 30.2 billion in 2022;*

Amendment

deleted

Or. en

Amendment 87

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 4

Motion for a resolution

Amendment

4. Observes with concern that inflation has been partially driven by companies increasing their profit margins, with, for example, Maersk's annual pre-tax income soaring from USD 967 million in 2019 to USD 30.2 billion in 2022;

deleted

Or. en

Amendment 88

Markus Ferber

Motion for a resolution

Paragraph 4

Motion for a resolution

Amendment

4. Observes with concern that inflation has been partially driven by companies increasing their profit margins, with, for example, Maersk's annual pre-tax income soaring from USD 967 million in 2019 to USD 30.2 billion in 2022;

deleted

Or. en

Amendment 89

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Paragraph 4

Motion for a resolution

Amendment

4. Observes with concern that

4. Notes that price levels have risen

inflation has been *partially* driven by *companies increasing their* profit margins, *with, for example, Maersk's annual pre-tax income soaring from USD 967 million in 2019 to USD 30.2 billion* in 2022;

by 11% since the beginning of 2022 due to inflation shocks ^{1a}; notes with concern that inflation has been driven *mainly by increases in corporate* profit margins, *as unit profits accounted for around two-thirds of inflation* in 2022, according to the European Central Bank ^{2a}; considers that *wage increases will be necessary to compensate for the loss of purchasing power of workers in the EU and stresses that fiscal measures should accompany companies in order to absorb wage increases through corporate profits*;

^{1a} *Elke Hahn (2023) How have unit profits contributed to the recent strengthening of euro area domestic price pressures? ECB Economic Bulletin, Issue 4/2023 and Speech by ECB President, Sintra*
<https://www.ecb.europa.eu/press/key/date/2023/html/ecb.sp230627~b8694e47c8.en.html>

^{2a} *Niels-Jakob Hansen, Frederik Toscani, Jing Zhou (2023) Europe's Inflation Outlook Depends on How Corporate Profits Absorb Wage Gains, International Monetary Fund Blog*
<https://www.imf.org/en/Blogs/Articles/2023/06/26/europes-inflation-outlook-depends-on-how-corporate-profits-absorb-wage-gains>

Or. en

Amendment 90

Martin Hlaváček, Ondřej Kovařík, Olivier Chastel, Engin Eroglu

Motion for a resolution

Paragraph 4

Motion for a resolution

4. Observes *with concern* that inflation has been partially driven by companies increasing their profit margins, with, for example, Maersk's annual pre-tax

Amendment

4. Observes that inflation has been partially driven by *some* companies increasing their profit margins, with, for example, Maersk's annual pre-tax income

income soaring from USD 967 million in 2019 to USD 30.2 billion in 2022;

soaring from USD 967 million in 2019 to USD 30.2 billion in 2022; **and at the same time notes with concern that a number of the EU companies, namely SMEs, as well as households, have been suffering from high inflation;**

Or. en

Amendment 91
Eva Maria Poptcheva, Valérie Hayer

Motion for a resolution
Paragraph 4

Motion for a resolution

4. Observes with concern that inflation has been partially driven by companies increasing their profit margins, **with, for example, Maersk's annual pre-tax income soaring from USD 967 million in 2019 to USD 30.2 billion in 2022;**

Amendment

4. Observes with concern that inflation has been partially driven by **some** companies increasing their profit margins;

Or. en

Amendment 92
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution
Paragraph 4

Motion for a resolution

4. Observes with concern that inflation has been **partially driven by companies increasing their profit margins, with, for example, Maersk's annual pre-tax income soaring from USD 967 million in 2019 to USD 30.2 billion in 2022;**

Amendment

4. Observes with concern that **high** inflation has been **caused by the easing of monetary policy during the COVID pandemic, turbulence in the energy market and 'greenflation' caused by a chaotic and disorderly energy transition;**

Or. pl

Amendment 93

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Paragraph 4

Motion for a resolution

4. **Observes** with concern that inflation has been partially driven by companies increasing their profit margins, with, for example, Maersk's annual pre-tax income soaring from USD 967 million in 2019 to USD 30.2 billion in 2022;

Amendment

4. **Regrets** with concern that inflation has been partially driven by companies increasing their profit margins, with, for example, Maersk's annual pre-tax income soaring from USD 967 million in 2019 to USD 30.2 billion in 2022;

Or. en

Amendment 94

Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 5

Motion for a resolution

5. **Regrets the fact that that MNEs that realise excess profits in times of crisis and wealthy individuals who realise significant capital gains through speculation are often undertaxed;**

Amendment

deleted

Or. es

Amendment 95

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 5

Motion for a resolution

5. **Regrets the fact that that MNEs that realise excess profits in times of crisis and wealthy individuals who realise**

Amendment

deleted

significant capital gains through speculation are often undertaxed;

Or. en

Amendment 96

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Paragraph 5

Motion for a resolution

5. Regrets the fact that that MNEs that realise excess profits in times of crisis and wealthy individuals who realise significant capital gains through speculation are often undertaxed;

Amendment

5. Regrets the fact that that MNEs that realise excess profits in times of crisis and wealthy individuals who realise significant capital gains through speculation are often undertaxed; ***Is concerned that insufficient transparency, information exchange and administrative cooperation undermine states' ability to adequately tax profits, wealth and capital gains^{8a}***

^{8a} *European Court of Auditors, 'Exchanging tax information in the EU: solid foundation, cracks in the implementation', p5, March 2021,*

Or. en

Amendment 97

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Paragraph 5

Motion for a resolution

5. Regrets ***the fact that*** that MNEs that ***realise excess*** profits in times of crisis and wealthy individuals who ***realise significant*** capital gains through speculation are often ***undertaxed***;

Amendment

5. Regrets that MNEs that ***make excessive*** profits in times of crisis and wealthy individuals who ***make substantial*** capital gains through speculation are often ***taxed unduly; notes that of EUR 100***

created in the EU economy between 2020 and 2021, EUR 44 will go to the richest 1% and EUR 9.60 to the bottom 90% ^{3a};

^{3a} *Oxfam (2023) Survival of the Richest. <https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/2023-01/Survival%20of%20the%20richest-Methodology%20note.pdf>*

Or. en

Amendment 98

Martin Hlaváček, Eva Maria Poptcheva, Engin Eroglu, Olivier Chastel, Ondřej Kovařík, Gilles Boyer

Motion for a resolution Paragraph 5

Motion for a resolution

5. ***Regrets the fact that*** that MNEs that realise excess profits in times of crisis and wealthy individuals who realise significant capital gains through speculation are often undertaxed;

Amendment

5. ***Is of the view*** that MNEs that realise excess profits in times of crisis and wealthy individuals who realise significant capital gains through speculation are often undertaxed; ***notes that a number of EU companies, namely SMEs, have had to cease their operation as a consequence of crisis;***

Or. en

Amendment 99

Andželika Anna Mozdżanowska
on behalf of the ECR Group

Motion for a resolution Paragraph 5

Motion for a resolution

5. Regrets the fact that that MNEs that ***realise excess profits in times of crisis and wealthy individuals who realise***

Amendment

5. Regrets the fact that that MNEs that ***were less affected by the COVID pandemic in that they gained a privileged***

significant capital gains through speculation are often undertaxed;

position vis-à-vis smaller companies are often *relatively* undertaxed, *especially by comparison with SMEs*;

Or. pl

Amendment 100

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 5 a (new)

Motion for a resolution

Amendment

5a. Recalls that the excess profit taxes in place in some Member States are temporary and limited measures to tackle the inflationary pressure; considers that Member States must regularly screen the proportionality, adequacy and effectiveness of such taxes; calls on the Commission to assess the framework of these taxes and their compatibility with EU primary and secondary Law with an EU-wide evaluation; warns against the risks of taking private investment away from projects linked to the twin transition by excessively taxing the "excess profits";

Or. en

Amendment 101

Andželika Anna Możdżanowska

on behalf of the ECR Group

Motion for a resolution

Paragraph 6

Motion for a resolution

Amendment

6. Is concerned that the impact of temporary VAT reductions for end consumers was limited and was more pronounced for companies that increased their profit margins because of these

deleted

reductions;

Or. pl

Amendment 102

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang

Motion for a resolution

Paragraph 6

Motion for a resolution

6. Is concerned that the impact of temporary VAT reductions for end consumers was limited and was more pronounced for companies that increased their profit margins because of these reductions;

Amendment

6. Is concerned that the impact of temporary VAT reductions for end consumers was limited and was more pronounced for companies that increased their profit margins because of these reductions; ***notes that the findings of a recent study, which examined the pass-through of a VAT reduction in the electricity sector, indicate that VAT reductions can be fully transferred to energy prices when the energy sector is highly regulated and the structure of the sector is highly competitive yet only involving a small number of stakeholders^{4a}; however highlights that VAT rate cuts do not guarantee a consumer price cut of the same extent while pass-through of tax cuts into consumer prices, notably VAT, may be lower in times of constrained supply^{5a}; also notes that VAT cuts imply direct loss of revenues which can translate into supplementary budgetary constraints that might prevent tackling shocks and crisis such as a surge in inflation or climate change;***

^{4a} ***Jean Hindriks, Valerio Serse (2022) The incidence of VAT reforms in electricity markets: Evidence from Belgium, International Journal of Industrial Organization, Volume 80 <https://www.sciencedirect.com/science/article/pii/S0167718721001016>***

^{5a} Van Dender, K., Elgouacem, A., Prentice, A. C., Matteo, M., Belgroun, H., & Garsous, G. (2022) Why governments should target support amidst high energy prices, <https://www.oecd.org/ukraine-hub/policy-responses/why-governments-should-target-support-amidst-high-energy-prices-40f44f78/>

Or. en

Amendment 103

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 6

Motion for a resolution

6. Is concerned that the impact of temporary VAT reductions for end consumers was limited ***and was more pronounced for companies that increased their profit margins because of these reductions;***

Amendment

6. Is concerned that the impact of temporary VAT reductions for end consumers was limited; ***calls on Member States to properly assess the effectiveness of such temporary measures on guaranteeing that such reductions have impact on the final price of products and services;***

Or. en

Amendment 104

Martin Hlaváček, Engin Eroglu

Motion for a resolution

Paragraph 6

Motion for a resolution

6. Is concerned that the impact of temporary VAT reductions for end consumers was limited and was more pronounced for companies that increased their profit margins because of these reductions;

Amendment

6. Is concerned that the impact of temporary VAT reductions for end consumers was limited ***in some cases*** and was more pronounced for companies that increased their profit margins because of these reductions;

Amendment 105
Markus Ferber

Motion for a resolution
Paragraph 6

Motion for a resolution

6. ***Is concerned*** that the impact of temporary VAT reductions for end consumers was limited ***and was more pronounced for companies that increased their profit margins because of these reductions;***

Amendment

6. ***Notes*** that the impact of temporary VAT reductions for end consumers ***intended to stimulate consumer demand and support the economy*** was limited;

Or. en

Amendment 106
Eva Maria Poptcheva, Valérie Hayer

Motion for a resolution
Paragraph 6

Motion for a resolution

6. ***Is concerned that the impact of*** temporary VAT reductions ***for*** end consumers ***was limited and was more pronounced for companies that increased their profit margins because of these reductions;***

Amendment

6. ***Is of the view that*** temporary VAT reductions ***had only a limited impact on*** end consumers and ***that, on some occasions, this reduction was used by*** companies ***to increase*** their profit margins;

Or. en

Amendment 107
Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang

Motion for a resolution
Paragraph 6 a (new)

Motion for a resolution

Amendment

6a. *Notes that since the start of the energy crisis in September 2021, EUR 646 billion has been allocated and earmarked across Member States to shield consumers from the rising energy costs, of which €265 billion has been earmarked by Germany alone^{6a}; highlights that Member States have prioritised untargeted measures on prices, such as cuts to excise duties and VAT, compared to targeted income-support measures which have proven more direct efficiency;*

^{6a} *Sgaravatti, G., S. Tagliapietra, C. Trasi and G. Zachmann (2021) National policies to shield consumers from rising energy prices', Bruegel Datasets, first published 4 November 2021, available at <https://www.bruegel.org/dataset/national-policies-shield-consumers-rising-energy-prices>*

Or. en

Amendment 108

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution Paragraph 6 b (new)

Motion for a resolution

Amendment

6b. *Alerts on the fairness concerns that may arise from tax cuts benefiting to fossils fuels which could translate into increasing the profit margins of fossil fuel and extractive large companies in times where vulnerable households may need more direct and targeted support; recalls its support to the temporary solidarity contribution for the fossil fuel sector as established by Council Regulation (EU) 2022/1854 on an emergency intervention to address high energy prices;*

Amendment 109**Lídia Pereira, Isabel Benjumea Benjumea****Motion for a resolution****Paragraph 7***Motion for a resolution*

7. **Regrets that, in the overall tax mix, environmental taxation remains underutilised in the EU; regrets that fossil fuel subsidies remain high**; observes that, **overall, the tax systems in the Member States are not responding** to the climate and biodiversity crises and are contributing **insufficiently** to reaching the EU's climate goals;

Amendment

7. **Takes note of the significant changes in individual Member States regarding environmental tax revenue as a share of GDP^{1a}, especially on energy taxes**; observes that **the Fit for 55 package put forward legislative tools to deliver on the European Climate Law targets, especially the Energy Tax Directive, the EU Emissions Trading System and CBAM**; **considers that such initiatives contribute to respond** to the climate and biodiversity crises and are contributing to reaching the EU's climate goals;

^{1a} https://taxation-customs.ec.europa.eu/system/files/2023-07/ART%20-%20Report%202023_Digital%20Version_1.pdf

Amendment 110**Martin Hlaváček, Engin Eroglu****Motion for a resolution****Paragraph 7***Motion for a resolution*

7. Regrets that, in the overall tax mix, environmental taxation remains underutilised in **the EU**; regrets that fossil fuel subsidies remain high; observes that, overall, the tax systems in **the** Member

Amendment

7. **Respects that each Member State is entitled to set its tax mix according to its needs, especially in the social and economic area, however**, regrets that, in the overall tax mix, environmental taxation

States are not responding to the climate and biodiversity crises and are contributing insufficiently to reaching the EU's climate goals;

remains underutilised in *some EU Member States*; regrets that fossil fuel subsidies remain high; observes that, overall, the tax systems in *some* Member States are not responding to the climate and biodiversity crises and are contributing insufficiently to reaching the EU's climate goals;

Or. en

Amendment 111
Isabel Benjumea Benjumea

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Regrets that, in the overall tax mix, environmental taxation remains underutilised in the EU; ***regrets that fossil fuel subsidies remain high***; observes that, overall, the tax systems in the Member States are not responding to the climate and biodiversity crises and are contributing insufficiently to reaching the EU's climate goals;

Amendment

7. Regrets that, in the overall tax mix, environmental taxation remains underutilised in the EU; observes that, overall, the tax systems in the Member States are not responding to the climate and biodiversity crises and are contributing insufficiently to reaching the EU's climate goals;

Or. es

Amendment 112
Markus Ferber

Motion for a resolution
Paragraph 7

Motion for a resolution

7. ***Regrets that, in the overall tax mix, environmental taxation remains underutilised in the EU; regrets that fossil fuel subsidies remain high; observes that, overall, the tax systems in the Member States are not responding to the climate and biodiversity crises and are***

Amendment

7. ***Highlights that within the EU's Social Market Economy taxation should not distort economic actors' decision making; stresses that sound tax policies should support the creation of jobs and economic growth and improve the competitiveness of the EU and its Member***

contributing insufficiently to reaching the EU's climate goals;

States;

Or. en

Amendment 113

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution Paragraph 7

Motion for a resolution

7. ***Regrets that, in the overall tax mix, environmental taxation remains underutilised in the EU; regrets that fossil fuel subsidies remain high; observes that, overall, the tax systems in the Member States are not responding to the climate and biodiversity crises and are contributing insufficiently to reaching the EU's climate goals;***

Amendment

7. ***Deplores the ever higher environmental taxes in the EU and the other disproportionately high costs of the green transition, which are hampering the post-pandemic recovery and making the European economy less competitive, driving up energy prices and placing a disproportionate burden on the most vulnerable groups;***

Or. pl

Amendment 114

Kira Marie Peter-Hansen

Motion for a resolution Paragraph 7 a (new)

Motion for a resolution

7a. ***Is concerned that large-scale corporate tax avoidance continues to deprive governments of revenue needed to address the cost of living crisis and worsening inequalities, and at the same time to finance high-quality public services, as well as climate action, sustainable development and humanitarian responses; Notes that a number of Member States continuously play a role in enabling corporate tax***

Amendment

avoidance;

Or. en

Amendment 115

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Paragraph 7 a (new)

Motion for a resolution

Amendment

7a. Calls to speed up the legislative work on the Energy Tax Directive proposed by the Commission in July 2021 since the stabilisation of energy prices crisis across the European Union ^{7a}, while airlines have returned to profits surpassing pre-pandemic levels ^{8a};

^{7a} European Commission, Quarterly reports confirm stabilising gas and electricity markets at the end of 2022, https://energy.ec.europa.eu/news/quarterly-reports-confirm-stabilising-gas-and-electricity-markets-end-2022-2023-05-17_en#:~:text=General%20for%20Energy-Quarterly%20reports%20confirm%20stabilising%20gas%20and%20electricity%20markets%20at%20the, and%20electricity%20markets%2C%20published%20today

^{8a} International Air Transport Association, Airline Profitability Outlook Strengthens, 2023, [https://www.ft.com/content/07f4b3bd-](https://www.iata.org/en/pressroom/2023-releases/2023-06-05-01/#:~:text=Airline%20industry%20net%20profits%20are,%244.7%20billion%20(December%202022), and Georgiadis P. & Mathurin P. (2023) Airlines return to profit as sales surpass pre-pandemic levels, Financial Times, <a href=)

Amendment 116

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

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

8. ***Calls on the*** Member States ***to consider*** the ‘COVID-19 precedent’ for the taxation of cross-border workers as regards the tax treatment of Ukrainian refugees, which would entail disregarding the additional days spent in the host country for the calculation of the 183-day rule; recommends that the Member States’ national tax authorities offer tax guidance to refugees and reduce administrative complications;

Amendment

8. ***Recognises the particular challenges that the rise of cross-border teleworking poses to the international taxation systems of today, in particular for the taxation of wages and the taxation of company profits ^{9a}; support the European Economic and Social Committee (EESC) when it highlights that a cross-border teleworking employee could be faced with double taxation on their income, resulting in lengthy and costly disputes between an employee and Member States’ tax authorities; highlights*** the ‘COVID-19 precedent’ for the taxation of cross-border workers ***while in an emergency situation, solutions had to be found to enable workers to continue working and to maintain their monthly income; considers that,*** as regards the tax treatment of Ukrainian refugees ***encompasses similar features,*** which would entail disregarding ***the notably as regards*** the additional days spent in the host country for the calculation of the 183-day rule; recommends that the Member States’ national tax authorities offer tax guidance to refugees and reduce administrative complications; ***considers that common guidance would help decrease such complication, therefore calls on the Council to tackle this issue;***

^{9a} ***EESC (2022) Taxation of cross-border teleworkers and their employers,***

Amendment 117**Lídia Pereira, Isabel Benjumea Benjumea****Motion for a resolution****Paragraph 8***Motion for a resolution*

8. Calls on the Member States to consider the ‘COVID-19 precedent’ for the taxation of cross-border workers as regards the tax treatment of Ukrainian refugees, which would entail disregarding the additional days spent in the host country for the calculation of the 183-day rule; recommends that the Member States’ national tax authorities offer tax guidance to refugees and reduce administrative complications;

Amendment

8. Calls on the Member States to consider the ‘COVID-19 precedent’ for the taxation of cross-border workers as regards the tax treatment of Ukrainian refugees, which would entail disregarding the additional days spent in the host country for the calculation of the 183-day rule; recommends that the Member States’ national tax authorities offer tax guidance to refugees and *significantly* reduce administrative complications; *underlines the importance and clear added value of cooperation between EU Member States and Ukraine in the field of taxation; considers that national tax authorities, through Fiscalis, can put in place an effective communication channel with the Ukrainian national tax authority; calls on Member States to consider the creation of such communication and cooperation channel;*

Amendment 118**Enikő Győri****Motion for a resolution****Paragraph 8***Motion for a resolution*

8. ***Calls on the*** Member States ***to***

Amendment

8. ***Recalls that*** Member States ***have***

consider the ‘COVID-19 precedent’ for the taxation of cross-border workers as regards the tax treatment of Ukrainian refugees, which would entail disregarding the additional days spent in the host country for the calculation of the 183-day rule; recommends that the Member States’ national tax authorities offer tax guidance to refugees and reduce administrative complications;

already discussed the tax treatment of Ukrainian refugees in the context of the taxation of cross-border workers; recommends that the Member States’ national tax authorities offer tax guidance to refugees.

Or. en

Amendment 119

Martin Hlaváček, Olivier Chastel, Engin Eroglu

Motion for a resolution

Paragraph 8

Motion for a resolution

8. Calls on the Member States to consider the ‘COVID-19 precedent’ for the taxation of cross-border workers as regards the tax treatment of Ukrainian refugees, which would entail disregarding the additional days spent in the host country for the calculation of the 183-day rule; recommends that the Member States’ national tax authorities offer tax guidance to refugees *and* reduce administrative complications;

Amendment

8. Calls on the Member States to consider the ‘COVID-19 precedent’ for the taxation of cross-border workers as regards the tax treatment of Ukrainian refugees, which would entail disregarding the additional days spent in the host country for the calculation of the 183-day rule; recommends that the Member States’ national tax authorities offer tax guidance to refugees *in order to* reduce administrative complications;

Or. en

Amendment 120

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Paragraph 8 a (new)

Motion for a resolution

Amendment

8a. *Recalls the empirical assessment*

of annual revenue losses caused by aggressive corporate tax planning in the EU 2015 ^{10a}; notes that the assessment ranges from EUR 50-70 billion (sum lost to profit-shifting only) to EUR 160-190 billion (adding individualised tax arrangements of major MNEs and inefficiencies in collection); recalls an estimate of 2019 concerning tax evasion including all sorts of contributions, within the EU, amounting approximately to EUR 825 billion per year ^{11a}; deplors the lack of recent estimates and therefore calls on the Commission to commission a study aiming at updating the 2015 reference work on revenue losses by aggressive tax planning in the EU; calls on the Member States to take more effective action against tax avoidance and tax evasion to secure sufficient resources for mitigating ongoing and future shocks

^{10a} *European Parliament (2015) Bringing transparency, coordination and convergence to corporate tax policies in the European Union*
[https://www.europarl.europa.eu/RegData/etudes/STUD/2016/558776/EPRS_STU\(2016\)558776_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2016/558776/EPRS_STU(2016)558776_EN.pdf)

^{11a} *Richard Murphy (2019) The European Tax Gap.*
<http://www.taxresearch.org.uk/Documents/EUTaxGapJan19.pdf>

Or. en

Amendment 121
Eva Maria Poptcheva

Motion for a resolution
Paragraph 8 a (new)

Motion for a resolution

Amendment

8a. Recognises that climate change and other external shocks, together with

the digital revolution and the possibility of teleworking, are causing population displacement within the EU; underlines the right to free movement of people recognised in the Treaties and, nevertheless, acknowledges the impact that this movement has on the public finances of Member States; considers it inappropriate for the tax treatment of the exercise of the right to free movement to be agreed bilaterally between Member States and regrets the fact that, even though we are facing a common challenge, there is no common response at EU level;

Or. en

Amendment 122

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 8 a (new)

Motion for a resolution

Amendment

8a. Calls on Member States to consider a significant reduction on personal income taxes and corporate income tax taking advantage of the extraordinary amount of tax revenues that resulted from the effects of inflationary pressure; recommends that such reduction on personal income taxation is focused in lowest income households;

Or. en

Amendment 123

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 8 b (new)

Motion for a resolution

Amendment

8b. Calls on Member States to consider a significant reduction on personal income tax rates, namely through the limitation of such rate at 15% to young people under 35 years old, in order to support younger households, conditions for investment and entrepreneurship, youth emancipation and tackle the "brain drain";

Or. en

Amendment 124

Andželika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution Paragraph 9

Motion for a resolution

9. Considers that, in light of the many crises faced by the Member States, the EU should seize the opportunity to carry out a full-scale and holistic analysis of its tax systems;

Amendment

9. Considers that, in light of the many crises faced by the Member States, the EU should seize the opportunity to carry out a full-scale and holistic analysis of its tax systems; ***points out, at the same time, that tax policy is a matter for the Member States and that EU action, in accordance with the principle of subsidiarity, should consist of coordinating and supporting the policies of the Member States, not bailing them out or formulating tax priorities;***

Or. pl

Amendment 125

Martin Hlaváček, Engin Eroglu, Ondřej Kovařík

Motion for a resolution Paragraph 9

Motion for a resolution

Amendment

9. Considers that, in light of the many crises faced by the Member States, the EU should seize the opportunity to **carry out a full-scale and holistic analysis of its tax systems**;

9. Considers that, in light of the many crises faced by the Member States, the EU should seize the opportunity to **establish a robust legal framework with clear rules so that Member States can quickly introduce necessary tax measures and subsequently abolish once not necessary, in order to respond more effectively to future crises and to avoid a lengthy approval procedure**;

Or. en

Amendment 126

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 9

Motion for a resolution

9. Considers that, in light of the many crises faced by the Member States, the EU should seize the opportunity to carry out a full-scale and **holistic** analysis of **its** tax systems;

Amendment

9. Considers that, in light of the many crises faced by **citizens and** the Member States, the EU should seize the opportunity to carry out a full-scale and **comprehensive** analysis of **Member States** tax systems, **evaluating the added value of EU legislation and the existing loopholes on administrative cooperation in the field of taxation**;

Or. en

Amendment 127

Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 9

Motion for a resolution

9. Considers that, in light of the many crises faced by the Member States, the EU should seize the opportunity to carry out a full-scale and holistic analysis of its tax

Amendment

9. Considers that, in light of the many crises faced by the Member States, the EU should seize the opportunity to carry out a full-scale and holistic analysis of its tax

systems;

systems *in order to make them more efficient*;

Or. es

Amendment 128
Engin Eroglu

Motion for a resolution
Paragraph 9

Motion for a resolution

9. Considers that, in light of the many crises faced by the Member States, the EU should seize the opportunity to carry out a full-scale and holistic analysis of *its* tax systems;

Amendment

9. Considers that, in light of the many crises faced by the Member States, the EU *Member States* should seize the opportunity to carry out a full-scale and holistic analysis of *their* tax systems;

Or. en

Amendment 129
Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution
Paragraph 10

Motion for a resolution

10. Calls on the Commission to launch a comprehensive evaluation followed by an action plan on important areas for reform in order to strengthen the Member States' tax systems by making them future and crisis proof, including through the simplification of their national tax systems; calls for the Commission to come forward with a tax proposal under Article 116 of the Treaty on the Functioning of the European Union to solve specific tax distortions in the Member States;

Amendment

10. Calls on the Commission to launch a comprehensive evaluation followed by an action plan on important areas for reform in order to strengthen the *resilience of* Member States' tax systems by making them *progressive*, future and crisis proof, including through the simplification of their national tax systems; calls for the Commission to come forward with a tax proposal under Article 116 of the Treaty on the Functioning of the European Union to solve specific tax distortions in the Member States *and recalls the mission letter addressed to the Commissioner for Economy by the Commission President to*

make ‘full use of the clauses in the Treaties that allow proposals on taxation to be adopted by co-decision and qualified majority voting;

Or. en

Amendment 130

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Calls on the Commission to **launch a comprehensive** evaluation **followed by** an action plan on important areas for reform in order to strengthen the Member States’ tax systems by making them **future** and crisis proof, including through the simplification of their national tax systems; **calls for the Commission to come forward with a tax proposal under** Article 116 of **the** Treaty on the Functioning of the European Union **to solve specific tax distortions** in the Member States;

Amendment

10. Calls on the Commission to **present an** evaluation **report on the implementation of Commission Communication of 15 July 2020 on ‘An action plan for fair and simple taxation supporting the recovery strategy’ (COM(2020)0312) before coming up with another action plan; asks the Commission for a concrete explanation about possible delays** on important areas for reform in order to strengthen the Member States’ tax systems by making them **future-driven** and crisis proof, including through the simplification of their national tax systems; **recalls that** Article 116 of Treaty on the Functioning of the European Union **(TFEU) states that distortion of competition** in the **internal market by** Member States **needs to be eliminated;**

Or. en

Amendment 131

Andżelika Anna Możdżanowska

on behalf of the ECR Group

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Calls on the Commission to launch a comprehensive evaluation followed by an action plan on important areas for reform in order to strengthen the Member States' tax systems by making them future and crisis proof, ***including through the simplification of their national tax systems; calls for the Commission to come forward with a tax proposal under Article 116 of the Treaty on the Functioning of the European Union to solve specific tax distortions in the Member States;***

Amendment

10. Calls on the Commission to launch a comprehensive evaluation followed by an action plan on important areas for reform in order to strengthen the Member States' tax systems by making them future and crisis proof;

Or. pl

Amendment 132

Martin Hlaváček, Engin Eroglu, Ondřej Kovařík

**Motion for a resolution
Paragraph 10**

Motion for a resolution

10. Calls on the Commission to launch a comprehensive evaluation followed by an action plan on important areas for ***reform in order to strengthen*** the Member States' tax systems by making them future and crisis proof, including through the simplification of their national tax systems; ***calls for the Commission to come forward with a tax proposal under Article 116 of the Treaty on the Functioning of the European Union to solve specific tax distortions in the Member States;***

Amendment

10. Calls on the Commission to launch a comprehensive evaluation followed by an action plan on important areas for ***strengthening*** the Member States' tax systems, ***where appropriate***, by making them future and crisis proof, including through the simplification of their national tax systems;

Or. en

Amendment 133

Isabel Benjumea Benjumea

**Motion for a resolution
Paragraph 10**

Motion for a resolution

10. Calls on the Commission to launch a comprehensive evaluation followed by an action plan on important areas for reform in order to strengthen the Member States' tax systems by making them future and crisis proof, including **through the simplification of their national** tax systems; calls for the Commission to come forward with a tax proposal under Article 116 of the Treaty on the Functioning of the European Union to solve specific tax distortions in the Member States;

Amendment

10. Calls on the Commission to launch a comprehensive evaluation followed by an action plan on important areas for reform in order to strengthen the Member States' tax systems by making them future and crisis proof, including the **possibility of asking Member States to simplify** their tax systems; calls for the Commission to come forward with a tax proposal under Article 116 of the Treaty on the Functioning of the European Union to solve specific tax distortions in the Member States;

Or. es

Amendment 134

Markus Ferber

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Calls on the Commission to launch a comprehensive evaluation followed by an action plan on important areas for reform in order to strengthen the Member States' tax systems by making them future and crisis proof, **including through the simplification of their national tax systems**; calls for the Commission to come forward with a tax proposal **under Article 116 of the Treaty on the Functioning of the European Union** to solve specific tax distortions in the Member States;

Amendment

10. Calls on the Commission to launch a comprehensive evaluation followed by an action plan on important areas for reform in order to strengthen the Member States' tax systems by making them future and crisis proof **focussing on the simplification and growth-friendliness** of their national tax systems; calls for the Commission to come forward with a tax proposal to solve specific tax distortions in the Member States;

Or. en

Amendment 135

Enikő Győri

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Calls on the Commission to launch a comprehensive evaluation followed by an action plan on important areas for reform in order to strengthen the Member States' tax systems by making them future and crisis proof, including through the simplification of their national tax systems; calls for the Commission to come forward with a tax proposal under Article **116** of the Treaty on the Functioning of the European Union to solve specific tax distortions in the Member States;

Amendment

10. Calls on the Commission to launch a comprehensive evaluation followed by an action plan on important areas for reform in order to strengthen the Member States' tax systems by making them future and crisis proof, including through the simplification of their national tax systems; calls for the Commission to come forward with a tax proposal under Article **115** of the Treaty on the Functioning of the European Union to solve specific tax distortions in the Member States;

Or. en

Amendment 136

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang

Motion for a resolution

Paragraph 11

Motion for a resolution

11. Calls on the Commission to assess the effectiveness of the temporary VAT reductions applied in Member States and to take measures if deemed necessary;

Amendment

11. Calls on the Commission to assess the effectiveness of the temporary VAT reductions applied in Member States and to take measures if deemed necessary; ***calls on the Commission to issue guidance on the best tools to provide targeted income support to vulnerable households without creating distortions within the Union; calls on the Commission to assess the efficiency of VAT cash back systems and the feasibility of replacing VAT exemptions and reduced rates with VAT returned in real time to vulnerable households;***

Or. en

Amendment 137

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution
Paragraph 11

Motion for a resolution

11. Calls on the Commission to assess the effectiveness of the temporary VAT reductions applied in Member States and to take measures if deemed necessary;

Amendment

11. Calls on the Commission to assess the effectiveness of the temporary VAT reductions applied in Member States and to take measures if deemed necessary; ***Calls on the Commission to assess the different price control schemes carried out by Member States to support the development of measures to protect consumers, especially vulnerable households;***

Or. en

Amendment 138

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution
Paragraph 11

Motion for a resolution

11. Calls on the Commission to ***assess the effectiveness of the temporary VAT reductions applied in Member States and to take measures if deemed necessary;***

Amendment

11. Calls on the Commission to ***propose solutions that give Member States greater autonomy and flexibility in setting VAT rates, which are an important tool for Member States' economic and social policies;***

Or. pl

Amendment 139

Martin Hlaváček, Olivier Chastel, Engin Eroglu, Eva Maria Poptcheva

Motion for a resolution
Paragraph 11

Motion for a resolution

Amendment

11. Calls on the Commission to assess the effectiveness of the temporary VAT reductions applied in Member States and to take measures if deemed necessary;

11. Calls on the Commission to assess the effectiveness of the temporary **tax incentives, including** VAT reductions, applied in Member States **and their impact on the EU Single Market and competitiveness**, and to take measures if deemed necessary;

Or. en

Amendment 140

Enikő Győri

Motion for a resolution

Paragraph 11

Motion for a resolution

11. Calls on the Commission to assess the effectiveness of the temporary VAT reductions applied in Member States **and to take measures if deemed necessary**;

Amendment

11. Calls on the Commission to assess the effectiveness of the temporary VAT reductions applied in Member States;

Or. en

Amendment 141

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Paragraph 11 a (new)

Motion for a resolution

Amendment

11a. Recognises that tax incentives are tools at the disposal of governments to support a variety of goals, including fostering investments, addressing externalities and curbing behaviour; alerts on the fact that such tax incentives can be costly, and if poorly designed, may fail to achieve their intended goals, lead to windfall gains for investors, and compromise public finances; therefore calls on the Commission to produce

guidelines on how to design fair and transparent tax incentives while preventing a market distortion; calls on the Member States to favour incentives that are expenditure-based, limited in time, regularly assessed, and repealed in case of no positive impact, limited in geographical scope and rather partial than full exemptions; considers that all incentives should aim at fostering equality between and within countries as well as the green and digital transformation;

Or. en

Amendment 142

Gilles Boyer, Valérie Hayer, Olivier Chastel

Motion for a resolution

Paragraph 11 a (new)

Motion for a resolution

Amendment

11a. In times of crisis and in the light of current and future economic and climate challenges, the EU and its companies need a well-functioning tax system providing clarity and predictability. For this purpose, the future BEFIT proposal designing a new single EU corporate tax rulebook should be key in reducing administrative burdens, removing tax obstacles, limiting opportunities for tax evasion and creating a more business-friendly environment within the single market.

Or. en

Amendment 143

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Paragraph 11 b (new)

11b. Highlights that the OECD/G20 Pillars, introducing a global minimum effective tax rate for large multinationals, will limit the scope of tax reduction incentives and increase global corporate tax collections, create fiscal space for governments, place limits on tax competition and contribute to reducing Base Erosion and Profit Shifting (BEPS) activity; however notes that such minimum tax rate is not applicable to companies having a yearly turnover below EUR 750 million; deplores the recent guidance of the OECD expanding the scope of qualifying tax credits, increasing the risks of a tax credits race and revenues losses ^{12a};

^{12a} OECD (2023) Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on the Global Anti Base Erosion Model Rules (Pillar Two)

Or. en

Amendment 144

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 12

12. Highlights that environmental taxes and well-designed incentives have the potential to both cover the need for additional revenues and support a carbon-free economy; calls on the Member States to finally agree on the proposed revision of the Energy Taxation Directive¹¹ ;

12. Considers that tax incentives, namely reductions and exemptions, can contribute to the fulfilling of EU goals in the field of climate change and biodiversity protection; warns against the risks of excessive environmental taxes because of their instable tax revenue and the consequences on companies - namely SMEs - conditions to invest; calls on the

Member States to ***adjust*** the proposed revision of the Energy Taxation Directive¹¹ ***and to find a better balance between protecting citizens welfare, companies growth and the environment;***

¹¹ Commission proposal of 14 July 2021 for a Council directive restructuring the Union framework for the taxation of energy products and electricity (COM(2021)0563).

¹¹ Commission proposal of 14 July 2021 for a Council directive restructuring the Union framework for the taxation of energy products and electricity (COM(2021)0563).

Or. en

Amendment 145

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Paragraph 12

Motion for a resolution

12. Highlights that environmental taxes and well-designed incentives have the potential to both cover the need for additional revenues and support a carbon-free economy; calls on the Member States to finally agree on the proposed revision of the Energy Taxation Directive¹¹ ;

Amendment

12. Highlights that environmental taxes and well-designed incentives have the potential to both cover the need for additional revenues and support a carbon-free economy; ***recommends to pay due attention to the cost borne by vulnerable households, who emit less greenhouse gas and to prioritise access to incentives to them so they can benefit from access to cleaner energy and save costs by lowering energy consumption;*** calls on the Member States to finally agree on the proposed revision of the Energy Taxation Directive^[11];

¹¹ Commission proposal of 14 July 2021 for a Council directive restructuring the Union framework for the taxation of energy products and electricity (COM(2021)0563).

Or. en

Amendment 146

Andželika Anna Mozdżanowska
on behalf of the ECR Group

Motion for a resolution Paragraph 12

Motion for a resolution

12. Highlights that ***environmental taxes and*** well-designed incentives have the potential to both cover the need for additional revenues and support ***a carbon-free economy; calls on the Member States to finally agree on the proposed revision of the Energy Taxation Directive¹¹***;

¹¹ Commission proposal of 14 July 2021 for a Council directive restructuring the Union framework for the taxation of energy products and electricity (COM(2021)0563).

Amendment

12. Highlights that well-designed incentives have the potential to both cover the need for additional revenues and support ***economic development and competitiveness***;

Or. pl

Amendment 147

Martin Hlaváček, Engin Eroglu, Ondřej Kovařík

Motion for a resolution Paragraph 12

Motion for a resolution

12. Highlights that environmental taxes and well-designed incentives have the potential to both cover the need for additional revenues and support a carbon-free economy; calls on the Member States to finally agree on the proposed revision of the Energy Taxation Directive¹¹ ;

¹¹ Commission proposal of 14 July 2021

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Amendment

12. Highlights that environmental taxes and well-designed incentives have the potential to both cover the need for additional revenues and support a carbon-free economy; calls on the Member States to finally agree on the proposed revision of the Energy Taxation Directive,¹¹ ***taking into account the needs of individual Member States***;

¹¹ Commission proposal of 14 July 2021

75/108

PE751.573v01-00

for a Council directive restructuring the Union framework for the taxation of energy products and electricity (COM(2021)0563).

for a Council directive restructuring the Union framework for the taxation of energy products and electricity (COM(2021)0563).

Or. en

Amendment 148
Isabel Benjumea Benjumea

Motion for a resolution
Paragraph 12

Motion for a resolution

12. Highlights that environmental taxes and well-designed incentives have the potential to both cover the need for additional revenues and support a carbon-free economy; ***calls on*** the Member States to finally agree on the proposed revision of the Energy Taxation Directive¹¹;

¹¹ Commission proposal of 14 July 2021 for a Council directive restructuring the Union framework for the taxation of energy products and electricity (COM(2021)0563).

Amendment

12. Highlights that environmental taxes and well-designed incentives have the potential to both cover the need for additional revenues and support a carbon-free economy; ***invites*** the Member States to finally agree on the proposed revision of the Energy Taxation Directive¹¹;

¹¹ Commission proposal of 14 July 2021 for a Council directive restructuring the Union framework for the taxation of energy products and electricity (COM(2021)0563).

Or. es

Amendment 149
Paul Tang, Evelyn Regner

Motion for a resolution
Paragraph 12 a (new)

Motion for a resolution

Amendment

12a. Reiterates the importance of the OECD BEPS project; recalls that the U.S. asked for the removal of the digital service act during the BEPS negotiations; regrets the current political situation in the

United States that frustrates the implementation of Pillar 1; reminds that the implementation of Pillar 1 is a prerequisite for not imposing new digital service taxes; takes the position that in the case that the United States has not implemented pillar 1 before December 31 2024, Commission should implement a digital services tax; asks the commission to prepare for this scenario;

Or. en

Amendment 150

Martin Hlaváček, Ondřej Kovařík, Olivier Chastel, Engin Eroglu, Gilles Boyer

Motion for a resolution

Paragraph 12 a (new)

Motion for a resolution

Amendment

12a. Notes that in current challenging economic climate, the sustainable tax revenue is crucial; highlights the need to focus on reduction of tax frauds and evasion, especially in the area of indirect taxation; calls on the Member States to use the current tools more effectively or to introduce the new ones in order to eliminate fraudulent practices as much as possible;

Or. en

Amendment 151

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Paragraph 12 a (new)

Motion for a resolution

Amendment

12a. Regrets that Member States such as Portugal, Germany and Malta designed tax benefits specifically targeted to attract

crypto-assets leading to harmful tax practices and losses of tax revenues;

Or. en

Amendment 152

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution
Paragraph 13

Motion for a resolution

Amendment

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; considers that the Member States should more effectively redistribute income and wealth through the taxation of capital gains, property and wealth; supports calls to start international-level negotiations to establish a progressive wealth tax, in the same vein as the OECD/G20 global tax deal for corporations;

deleted

Or. pl

Amendment 153

Markus Ferber

Motion for a resolution
Paragraph 13

Motion for a resolution

Amendment

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; considers that

deleted

the Member States should more effectively redistribute income and wealth through the taxation of capital gains, property and wealth; supports calls to start international-level negotiations to establish a progressive wealth tax, in the same vein as the OECD/G20 global tax deal for corporations;

Or. en

Amendment 154

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 13

Motion for a resolution

13. *Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; considers that the Member States should more effectively redistribute income and wealth through the taxation of capital gains, property and wealth; supports calls to start international-level negotiations to establish a progressive wealth tax, in the same vein as the OECD/G20 global tax deal for corporations;*

Amendment

13. *Observes that medium-term progress in reducing income inequality remains limited as according to the Commission; notes that the EU income quintile ratio inequality was similar to 10 years ago^{1a}; considers that the Member States should more effectively redistribute income via the labour market and design the tax system to generate jobs; considers that Member States shall design their national tax systems in order to promote equality and social inclusion; warns against the risks of establishing a wealth tax because of the difficulties in defining the tax base and the enormous and disproportionate bureaucratic effort on tax collection; considers that tax authorities shall use their limited resources better than chasing an ill-defined wealth tax; recalls that the EU treaties do not provide any legal basis for an EU initiative on this matter; calls on Member States to address the taxation of wealthy individuals in their national legal framework for the taxation of individual income;*

^{1a} https://taxation-customs.ec.europa.eu/system/files/2023-07/ART%20-%20Report%202023_Digital%20Version_1.pdf, p 56

Or. en

Amendment 155

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution Paragraph 13

Motion for a resolution

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; considers that the Member States should more effectively redistribute income and wealth through the taxation of capital gains, property and wealth; supports calls to start international-level negotiations to establish a progressive wealth tax, in the same vein as the OECD/G20 global tax deal for corporations;

Amendment

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; considers that the Member States should more effectively redistribute income and wealth through the taxation of capital gains, property and wealth; supports calls to start international-level negotiations to establish a progressive wealth tax, in the same vein as the OECD/G20 global tax deal for corporations; ***recalls its demand to the Commission and the Member States to take the lead in the OECD, and in particular in the OECD/G20 Inclusive Framework, to create a level playing field in taxation of capital gains and to limit harmful tax practices aimed at attracting foreign-earned income, wealth and assets;***

Or. en

Amendment 156

Eva Maria Poptcheva

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; ***considers that the Member States should more effectively redistribute income and wealth through the taxation of capital gains, property and wealth; supports calls to start international-level negotiations to establish a progressive wealth tax, in the same vein as the OECD/G20 global tax deal for corporations;***

Amendment

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population;

Or. en

Amendment 157

Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; ***considers that the Member States should more effectively redistribute income and wealth through the taxation of capital gains, property and wealth; supports calls to start international-level negotiations to establish a progressive wealth tax, in the same vein as the OECD/G20 global tax deal for corporations;***

Amendment

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; ***calls on the Member States to develop tax systems that create greater wealth for the country by attracting foreign investment that will have a positive impact on their households and industry;***

Or. es

Amendment 158
Enikő Győri

Motion for a resolution
Paragraph 13

Motion for a resolution

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; considers that the Member States should more effectively redistribute income and wealth through the taxation of capital gains, property and wealth; ***supports calls to start international-level negotiations to establish a progressive wealth tax, in the same vein as the OECD/G20 global tax deal for corporations;***

Amendment

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; considers that the Member States should more effectively redistribute income and wealth through the taxation of capital gains, property and wealth;

Or. en

Amendment 159
Kira Marie Peter-Hansen

Motion for a resolution
Paragraph 13

Motion for a resolution

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; considers that the Member States should more effectively redistribute income and wealth through the taxation of capital gains, property and wealth; supports calls to start international-level negotiations to establish a progressive wealth tax, in the same vein as the OECD/G20 global tax deal for corporations;

Amendment

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; considers that the Member States should more effectively redistribute income and wealth through the taxation of capital gains, property and wealth; ***calls on the Commission to play a more active role in these areas;*** supports calls to start international-level negotiations to establish a progressive wealth tax, in the same vein as the OECD/G20 global tax deal for

corporations;

Or. en

Amendment 160

Martin Hlaváček, Engin Eroglu

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; ***considers that the Member States should more effectively redistribute income and wealth through*** the taxation of capital gains, property and wealth; supports calls to start international-level ***negotiations to establish*** a progressive wealth tax, ***in the same vein as the OECD/G20 global tax deal for corporations;***

Amendment

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; ***calls on the Commission to analyse if*** the taxation of capital gains, property and wealth ***could bring the expected results;*** supports calls to start international-level ***discussions to assess advantages and disadvantages of possible introduction of*** a progressive wealth tax;

Or. en

Amendment 161

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Paragraph 13

Motion for a resolution

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; considers that the Member States should more effectively redistribute income and wealth through the taxation of

Amendment

13. Notes with concern that income inequality has increased in the last 30 years, with wealth being even more concentrated than income and capital gains being mostly realised by the top decile of the population; considers that the Member States should more effectively redistribute income and wealth through the taxation of

capital gains, property and wealth; supports calls to start international-level negotiations to establish a progressive wealth tax, *in the same vein as the OECD/G20 global tax deal for corporations*;

capital gains, property and wealth; supports calls to start international-level negotiations to establish a progressive wealth tax, *to be negotiated at the United Nations level*;

Or. en

Amendment 162

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution Paragraph 13 a (new)

Motion for a resolution

Amendment

13a. *Welcomes the registration of the European Citizens' Initiative (ECI) on 'Taxing great wealth to finance the ecological and social transition' on the basis of Article 115 TFEU; highlights that in its decision for registration, the Commission acknowledged that the request does not fall outside the framework of the Commission's powers to submit a proposal for a legal act of the Union for the purpose of implementing the Treaties^{13a};*

^{13a} *Commission Implementing Decision (EU) 2023/1487 of 11 July 2023 on the request for registration of the European citizens' initiative entitled 'Taxing great wealth to finance the ecological and social transition' https://eur-lex.europa.eu/legal-content/EN/TXT/?pk_campaign=todays_OJ&pk_cid=EURLEX_todaysOJ&pk_content=Other&pk_keyword=Citizen+initiative+&pk_medium=TW&pk_source=EURL EX&uri=uriserv%3AOJ.L_.2023.182.01.0197.01.ENG*

Or. en

Amendment 163
Kira Marie Peter-Hansen

Motion for a resolution
Paragraph 13 a (new)

Motion for a resolution

Amendment

13a. Notes that the EU should lead in taxing more effectively capital gains and wealth; Observes the proposals put forward in the United States in this regard; Calls on Member States to introduce wealth taxes; Calls on the EU Code of Conduct to assess harmful tax practices to attract high net worth individuals in Member States;

Or. en

Amendment 164
Martin Hlaváček, Engin Eroglu, Eva Maria Poptcheva, Olivier Chastel, Ondřej Kovařík

Motion for a resolution
Paragraph 13 a (new)

Motion for a resolution

Amendment

13a. Takes the view that, as the recent crisis have clearly shown that not all companies or citizens are harmed in the same way, the targeted tax policy can deliver better results than a more general approach, and that tax measures taken by Member States should in future be targeted at those who really need them;

Or. en

Amendment 165
Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Jonás Fernández

Motion for a resolution

Paragraph 13 b (new)

Motion for a resolution

Amendment

13b. *Calls on the Commission to consider submitting a proposal for a solidarity levy on great levels of wealth to provide for funding to mitigate the great challenges of our times, notably the upward social convergence, including equality between men and women, the fight against climate change and the sustainable development of developing economies;*

Or. en

Amendment 166

Kira Marie Peter-Hansen

Motion for a resolution

Paragraph 13 b (new)

Motion for a resolution

Amendment

13b. *Points out that digitalization are making the taxpayers and tax bases of all types of tax increasingly mobile; notes that this could reinforce the tendency to rely on immobile tax bases; emphasises that such tendency leads to severe unequal outcomes for ordinary citizens;*

Or. en

Amendment 167

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Paragraph 13 c (new)

Motion for a resolution

Amendment

13c. *Calls on the Commission to issue*

guidance for Member States willing to establish taxes on capital and/or net assets to avoid divergences within the Union and to be able to counter tax avoidance strategies; calls on the Commission to consider a design incorporating progressive tax brackets of low but increasing rates for net wealth above a certain level of wealth, for example EUR 10 million;

Or. en

Amendment 168

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Jonás Fernández

Motion for a resolution

Paragraph 13 d (new)

Motion for a resolution

Amendment

13d. Notes that inflationary shocks can indirectly increase the level of personal income tax in real terms considering that tax brackets are set in nominal terms (hidden taxation); calls on all Member States to automatically adjust personal income tax brackets to inflation to ensure the level of taxation remains constant if there is no political decision to change the level of taxation

Or. en

Amendment 169

Engin Eroglu

Motion for a resolution

Paragraph 14

Motion for a resolution

Amendment

14. Welcomes the adopted solidarity contribution in the EU; regrets, however, its limited scope and short time span; calls

deleted

on the Commission to consider a permanent excess profit tax on all sectors, in light of the growing evidence that inflation is partly profit driven; believes that such taxes would curb the oligopolistic power of certain companies and boost competitiveness, while fighting inflation and raising revenue;

Or. en

Amendment 170
Isabel Benjumea Benjumea

Motion for a resolution
Paragraph 14

Motion for a resolution

14. Welcomes the adopted solidarity contribution in the EU; regrets, however, its limited scope and short time span; ***calls on the Commission to consider a permanent excess profit tax on all sectors, in light of the growing evidence that inflation is partly profit driven; believes that such taxes would curb the oligopolistic power of certain companies and boost competitiveness, while fighting inflation and raising revenue;***

Amendment

14. Welcomes the adopted solidarity contribution in the EU; regrets, however, its limited scope and short time span;

Or. es

Amendment 171
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution
Paragraph 14

Motion for a resolution

14. ***Welcomes*** the adopted solidarity contribution in the EU; ***regrets***, however, ***its limited scope and short time span; calls***

Amendment

14. ***Notes*** the adopted solidarity contribution in the EU; ***believes***, however, ***that it should only apply to a limited***

on the Commission to consider a permanent excess profit tax on all sectors, in light of the growing evidence that inflation is partly profit driven; believes that such taxes would curb the oligopolistic power of certain companies and boost competitiveness, while fighting inflation and raising revenue;

extent and for a short period of time;

Or. pl

Amendment 172

Enikő Győri

Motion for a resolution

Paragraph 14

Motion for a resolution

14. *Welcomes the adopted* solidarity contribution in the EU; *regrets, however,* its limited scope and short time span; *calls on the Commission to consider a permanent excess profit tax on all sectors, in light of the growing evidence that inflation is partly profit driven; believes that such taxes would curb the oligopolistic power of certain companies and boost competitiveness, while fighting inflation and raising revenue;*

Amendment

14. *Recalls the adoption of the* solidarity contribution in the EU; *takes note of* its limited scope and short time span;

Or. en

Amendment 173

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Paragraph 14

Motion for a resolution

14. Welcomes the adopted solidarity contribution in the EU; regrets, however, its limited scope and short time span; calls on the Commission to consider a

Amendment

14. Welcomes the adopted solidarity contribution in the EU; regrets, however, its limited scope and short time span; calls on the Commission to consider a

permanent excess profit tax on all sectors, in light of the growing evidence that inflation is *partly* profit driven; *believes* that such taxes would curb the oligopolistic power of certain companies and boost competitiveness, while fighting inflation and raising revenue;

permanent excess profit tax on all sectors, in light of the growing evidence that inflation is *mostly* profit driven *and the inadequacy of the current restrictive monetary policy; calls on Member States to individually implement such excess profit taxes, permanent and covering all sectors; stresses* that such taxes would curb the oligopolistic power of certain companies and boost competitiveness, while fighting inflation and raising revenue;

Or. en

Amendment 174

Eva Maria Poptcheva, Valérie Hayer

Motion for a resolution

Paragraph 14

Motion for a resolution

14. Welcomes the adopted solidarity contribution in the EU; *regrets*, however, *its limited scope and short time span; calls on the Commission to consider a permanent excess profit tax on all sectors, in light of the growing evidence that inflation is partly profit driven; believes that such* taxes would curb the oligopolistic power of certain companies and boost competitiveness, while fighting inflation and raising revenue;

Amendment

14. Welcomes the adopted solidarity contribution in the EU; *highlights*, however, *that measures such as windfall taxes should be temporary and exceptional and that the* revenue *obtained needs to be used in a targeted manner;*

Or. en

Amendment 175

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 14

Motion for a resolution

Amendment

14. **Welcomes** the adopted solidarity contribution in the EU; **regrets, however, its limited scope and short time span; calls on the Commission to consider a permanent excess profit tax on all sectors, in light of the growing evidence that inflation is partly profit driven; believes that such taxes would curb the oligopolistic power of certain companies and boost competitiveness, while fighting inflation and raising revenue;**

14. **Takes note of** the adopted solidarity contribution in the EU; **welcomes, in this regard, the limited scope and limited time span; warns against the risk of implementing further excess profits taxes, among others taking investment away from projects for succeeding in the twin digital and sustainable transition; recalls that the main objective of the EU competition rules is to enable the proper functioning of the EU's internal market and in doing so to curb the oligopolistic power of certain companies and boost competitiveness, while fighting inflation and raising revenue;**

Or. en

Amendment 176
Markus Ferber

Motion for a resolution
Paragraph 14

Motion for a resolution

14. **Welcomes** the adopted solidarity contribution in the EU; **regrets, however, its limited scope and short time span; calls on the Commission to consider a permanent excess profit tax on all sectors, in light of the growing evidence that inflation is partly profit driven; believes that such taxes would curb the oligopolistic power of certain companies and boost competitiveness, while fighting inflation and raising revenue;**

Amendment

14. **Takes note of** the adopted solidarity contribution in the EU; **points out that windfall profit taxes are inefficient, distortionary, difficult to implement and provide disincentives for investment; calls on the Commission and Member States to refrain from the introduction of windfall profit taxes going forward;**

Or. en

Amendment 177
Martin Hlaváček

Motion for a resolution
Paragraph 14

Motion for a resolution

14. Welcomes the adopted solidarity contribution in the EU; ***regrets, however, its limited scope and short time span***; calls on the Commission to ***consider*** a permanent excess profit tax ***on all sectors***, in light of the growing evidence that inflation is partly profit driven; ***believes that such taxes would curb*** the oligopolistic power of certain companies and boost competitiveness, while fighting inflation and raising revenue;

Amendment

14. Welcomes the adopted solidarity contribution in the EU; calls on the Commission to ***analyse whether*** a permanent excess profit tax, in light of the growing evidence that inflation is partly profit driven; ***could contribute to curbing*** the oligopolistic power of certain companies and boost competitiveness, while fighting inflation and raising revenue;

Or. en

Amendment 178

José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution

Paragraph 14 a (new)

Motion for a resolution

Amendment

14a. Highlights specifically the case of the windfall profits of the banking sector as a consequence of the current monetary policy and a high level of market concentration; Stresses that according to the economist Eric Dor, a deposit facility rate of 3 % – the rate in March 2023 – means that banks in the euro zone will make no less than 122 billion euros per year in revenue from the liquid assets they have placed in central banks; Reminds that the ECB raised its rates since then to 3,75%, meaning a even higher value of revenues; Highlights that according to the same economist, this effortless profit would amount to 183 billion euros per year for a rate of 4.5 % - which will be attained if ECB continues the cycle of restrictive monetary policy; Stresses that a growing number of countries is taxing such profits, namely Czech Republic, France, Italy, Germany, Hungary,

Lithuania, Spain, Sweden and United Kingdom;

Or. en

Amendment 179

Eva Maria Poptcheva, Valérie Hayer

Motion for a resolution

Paragraph 14 a (new)

Motion for a resolution

Amendment

14a. Underlines the potential of the BEFIT initiative to provide clarity and predictability for companies, as well as sustainable tax revenues, which would help Member States to face current and future crises; recognises that simplifying the complexity of tax systems would reduce the administrative burden for SMEs and would attract foreign direct investment, thus improving the efficiency of the systems and the revenue available;

Or. en

Amendment 180

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Paragraph 14 a (new)

Motion for a resolution

Amendment

14a. Recalls its demand to the Commission and all Member States to implement concrete policies, timelines and measures to phase out all direct and indirect fossil fuel subsidies, including in the form of tax advantages, as soon as possible, and by 2025 at the very latest ^{14a};

14a European Parliament resolution of 20 October 2022 on the 2022 UN Climate Change Conference in Sharm El-Sheikh, Egypt (COP27) (2022/2673(RSP))

Or. en

Amendment 181

Evelyn Regner, Aurore Lalucq, Paul Tang, Joachim Schuster, Niels Fuglsang, Jonás Fernández

Motion for a resolution

Paragraph 14 b (new)

Motion for a resolution

Amendment

14b. Notes, in addition to the increased share of profit units contributing to domestic inflation, the growing repurchase of corporate stock (share buyback) in the Union; notes that the US Inflation Reduction Act foresees a tax equal to 1% of the fair market value of any stock of the corporation which is repurchased by such corporation during the taxable year and that it is expected to generate \$79bn in ten years; calls on the Commission to assess the feasibility of a similar excise duty for the Union to disincentives the growing phenomenon of share buybacks that rewards shareholders instead of fostering new investments;

Or. en

Amendment 182

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution

Paragraph 15

Motion for a resolution

Amendment

15. Regrets that the shipping industry **deleted**

is under-taxed and even excluded from the OECD/G20 Pillar Two agreement; supports the call for a multilateral initiative to tax international shipping activities from a profit and carbon perspective;

Or. pl

Amendment 183
Markus Ferber

Motion for a resolution
Paragraph 15

Motion for a resolution

Amendment

15. *Regrets that the shipping industry is under-taxed and even excluded from the OECD/G20 Pillar Two agreement; supports the call for a multilateral initiative to tax international shipping activities from a profit and carbon perspective;* **deleted**

Or. en

Amendment 184
Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Paragraph 15

Motion for a resolution

Amendment

15. *Regrets that the shipping industry is under-taxed and even excluded from the OECD/G20 Pillar Two agreement; supports the call for a multilateral initiative to tax international shipping activities from a profit and carbon perspective;* **deleted**

Or. en

Amendment 185
Martin Hlaváček

Motion for a resolution
Paragraph 15

Motion for a resolution

15. **Regrets** that the shipping industry is under-taxed and even excluded from the OECD/G20 Pillar Two agreement; supports the call for a multilateral initiative to tax international shipping activities from a profit and carbon perspective;

Amendment

15. **Notes** that the shipping industry is under-taxed and even excluded from the OECD/G20 Pillar Two agreement; supports the call for a multilateral initiative to tax international shipping activities from a profit and carbon perspective;

Or. en

Amendment 186
Isabel Benjumea Benjumea, Lídia Pereira

Motion for a resolution
Paragraph 15 a (new)

Motion for a resolution

Amendment

15a. Calls on the Commission and the Council to review the taxation of air and maritime transport to align it with the goal of decarbonisation and the promotion of cleaner transport solutions; recalls that the creation of tax frameworks for maritime and air transport increases the prices of products and goods, which has an impact on the final consumer;

Or. es

Amendment 187
José Gusmão, Manon Aubry, Martin Schirdewan

Motion for a resolution
Paragraph 15 a (new)

Motion for a resolution

Amendment

15a. Regrets the political stall of the USA to apply Pillar 1 of the OECD/G20 agreement and underlines the consequential lack of 7 to 15% of the revenues needed to pay back the RRF^{8a}; Calls for the Commission to come up with an alternative digital levy;

^{8a} EU Tax Observatory - The Long Road to Pillar One Implementation: Impact of Global Minimum Thresholds for Key Countries on the Effective Implementation of the Reform

Or. en

Amendment 188

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution
Paragraph 16

Motion for a resolution

Amendment

16. Calls for a multilateral initiative at the UN or G20 to introduce minimum carbon tax standards, including a minimum rate;

deleted

Or. pl

Amendment 189

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Paragraph 16

Motion for a resolution

Amendment

16. Calls for a multilateral initiative at the UN or G20 to introduce minimum

deleted

carbon tax standards, including a minimum rate;

Or. en

Amendment 190

Markus Ferber

Motion for a resolution

Paragraph 16

Motion for a resolution

Amendment

16. Calls for a multilateral initiative at the UN or G20 to introduce minimum carbon tax standards, including a minimum rate; *deleted*

Or. en

Amendment 191

Martin Hlaváček, Eva Maria Poptcheva, Engin Eroglu

Motion for a resolution

Paragraph 16

Motion for a resolution

Amendment

16. Calls for a multilateral initiative at the UN or G20 to introduce minimum carbon tax standards, including a minimum rate;

16. Calls for a multilateral initiative at the *OECD Inclusive Forum* to introduce minimum carbon tax standards;

Or. en

Amendment 192

Lídia Pereira

Motion for a resolution

Paragraph 16 a (new)

Motion for a resolution

Amendment

16a. Recalls its resolution of 20 October 2022 on COP27, calling on the European Commission to engage with major CO2 emitters outside the EU in creating an international climate club; recalls the CBAM agreement of December 2022 stressing the need for bilateral, multilateral and international cooperation with third countries and reiterates its calls for setting up a climate club to promote global implementation of ambitious climate action and to help countries advance towards a global carbon-pricing framework;

Or. en

Amendment 193

Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution
Paragraph 17

Motion for a resolution

Amendment

17. Observes with concern that private jet flights have exponentially increased in the EU in the past few crisis years; calls for an EU-wide prohibitive tax on private jets;

deleted

Or. pl

Amendment 194
Markus Ferber

Motion for a resolution
Paragraph 17

Motion for a resolution

Amendment

17. Observes with concern that private jet flights have exponentially increased in the EU in the past few crisis years; calls

deleted

for an EU-wide prohibitive tax on private jets;

Or. en

Amendment 195

Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution

Paragraph 17

Motion for a resolution

Amendment

17. Observes with concern that private jet flights have exponentially increased in the EU in the past few crisis years; calls for an EU-wide prohibitive tax on private jets;

deleted

Or. en

Amendment 196

Kira Marie Peter-Hansen

Motion for a resolution

Paragraph 17

Motion for a resolution

Amendment

17. Observes with concern that private jet flights have exponentially increased in the EU in the past few crisis years; calls for an EU-wide prohibitive tax on private jets;

17. Observes with concern that private jet flights have exponentially increased in the EU in the past few crisis years; calls for an EU-wide prohibitive tax on private jets; ***calls on the Commission to consider in general progressive carbon taxes; urges Member States to finally conclude the negotiations on the revision of the Energy Taxation directive;***

Or. en

Amendment 197

Martin Hlaváček, Engin Eroglu

Motion for a resolution
Paragraph 17

Motion for a resolution

17. Observes with concern that private jet flights have exponentially increased in the EU in the past few crisis years; calls for an EU-wide **prohibitive** tax on private jets;

Amendment

17. Observes with concern that private jet flights have exponentially increased in the EU in the past few crisis years; calls for an EU-wide tax on **aircrafts, including** private jets;

Or. en

Amendment 198
Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Paragraph 17 a (new)

Motion for a resolution

Amendment

17a. Calls on the Commission to put in place an EU-wide programme of cooperation and coordination among national tax authorities to tackle the tax evasion related to the mechanisms of informal economy, sharing good practices and benchmarking adopted solutions at the national level;

Or. en

Amendment 199
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Motion for a resolution
Paragraph 17 a (new)

Motion for a resolution

Amendment

17a. Calls on the Commission to analyse existing tax regulations at EU level as regards their impact on the

competitiveness and innovation of the European economy and to be guided by these criteria when formulating proposals for further tax reforms;

Or. pl

Amendment 200
Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Paragraph 17 b (new)

Motion for a resolution

Amendment

17b. Calls on the Commission to increase the financing of the Fiscalis programme and to promote its reform in order to transform this network in a true space of benchmarking and sharing of good practices, namely in the field of administrative simplification and strategies to tackle tax fraud and evasion;

Or. en

Amendment 201
Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Paragraph 17 c (new)

Motion for a resolution

Amendment

17c. Recommends to the Member States with progressive systems on what regards personal income taxation to consider a solution of automatic legal adaptation of tax brackets according to inflation;

Or. en

Amendment 202

Lídia Pereira, Isabel Benjumea Benjumea

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

Motion for a resolution

Amendment

17d. Calls on the Commission to conduct a comparative study on the tax incentives applied across Europe; calls on the Fiscalis network to support the Commission on this task and to promote a comprehensive debate on the effectiveness of such incentives and their adequacy to the political objectives pursued;

Or. en

**Amendment 203
Lídia Pereira, Isabel Benjumea Benjumea**

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

Motion for a resolution

Amendment

17e. Recommends to the Member States to consider tax exemptions on productivity bonus in order to promote higher productivity levels with proper incentives to workers that can increase their income through these bonus;

Or. en

**Amendment 204
Lídia Pereira**

**Motion for a resolution
Paragraph 18**

Motion for a resolution

Amendment

18. Observes that eliminating tax-related disincentives for female

deleted

employment and unequal distribution of paid and unpaid work is one of the most critical objectives of tax policy from a gender-equality perspective; calls on the Commission to provide guidance on taking gender equality into account in tax policy design and tax administration; notes the need to improve the collection of gender-disaggregated data;

Or. en

Amendment 205
Engin Eroglu

Motion for a resolution
Paragraph 18

Motion for a resolution

Amendment

18. Observes that eliminating tax-related disincentives for female employment and unequal distribution of paid and unpaid work is one of the most critical objectives of tax policy from a gender-equality perspective; calls on the Commission to provide guidance on taking gender equality into account in tax policy design and tax administration; notes the need to improve the collection of gender-disaggregated data;

deleted

Or. en

Amendment 206
Kira Marie Peter-Hansen

Motion for a resolution
Paragraph 18

Motion for a resolution

Amendment

18. Observes that eliminating tax-related disincentives for female employment and unequal distribution of

18. Observes that eliminating tax-related disincentives for female employment and unequal distribution of

paid and unpaid work is one of the most critical objectives of tax policy from a gender-equality perspective; calls on the Commission to provide guidance on taking gender equality into account in tax policy design and tax administration; notes the need to improve the collection of gender-disaggregated data;

paid and unpaid work is one of the most critical objectives of tax policy from a gender-equality perspective; calls on the Commission to provide guidance on taking gender equality into account in tax policy design and tax administration; notes the need to improve the collection of gender-disaggregated data; ***calls on the Commission to assess existing data with respect to tax policy design and its impact on unpaid care work, use of public services, income and pension differentials and labour market participation;***

Or. en

Amendment 207
Isabel Benjumea Benjumea

Motion for a resolution
Paragraph 18

Motion for a resolution

18. Observes that eliminating ***tax-related disincentives for female employment and*** unequal distribution of paid and unpaid work is ***one of the most critical objectives*** of tax policy from a gender-equality perspective; calls on the Commission to provide guidance on taking gender equality into account in tax policy design and tax administration; notes the need to improve the collection of gender-disaggregated data;

Amendment

18. Observes that eliminating unequal distribution of paid and unpaid work is ***a critical objective*** of tax policy from a gender-equality perspective; calls on the Commission to provide guidance on taking gender equality into account in tax policy design and tax administration ***to ensure that women have equal access to the labour market;*** notes the need to improve the collection of gender-disaggregated data;

Or. es

Amendment 208
Martin Hlaváček

Motion for a resolution
Paragraph 18

Motion for a resolution

18. Observes that eliminating tax-related disincentives for female employment and unequal distribution of paid and unpaid work is one of the **most critical** objectives of tax policy from a gender-equality perspective; calls on the Commission to provide guidance on taking gender equality into account in tax policy design and tax administration; notes the need to improve the collection of gender-disaggregated data;

Amendment

18. Observes that eliminating tax-related disincentives for female employment and unequal distribution of paid and unpaid work is one of the objectives of tax policy from a gender-equality perspective; calls on the Commission to provide guidance on taking gender equality into account in tax policy design and tax administration; notes the need to improve the collection of gender-disaggregated data;

Or. en

Amendment 209

Eva Maria Poptcheva

Motion for a resolution

Paragraph 18 a (new)

Motion for a resolution

Amendment

18a. Stresses the importance of EU funds to face common crises and challenges; calls for increasing EU own resources by using a portion of tax revenue in order to allow the EU more flexibility to mobilise enough funds in times of crises;

Or. en

Amendment 210

Lídia Pereira

Motion for a resolution

Paragraph 18 a (new)

Motion for a resolution

Amendment

18a. Calls on the Commission to look into the gender pay gap situation from a tax perspective;

Amendment 211
Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Paragraph 18 b (new)

Motion for a resolution

Amendment

18b. Calls on the Commission to conduct an extensive assessment on the added value of EU legislation in the field of taxation and the consequences of consecutive changes in the legal framework, namely on the costs incurred by citizens and companies to comply with volatile legal regimes; asks the Commission to abstain from proposing new initiatives when new obligations can represent an excessive tax and/or administrative burden;

Or. en

Amendment 212
Lídia Pereira, Isabel Benjumea Benjumea

Motion for a resolution
Paragraph 18 c (new)

Motion for a resolution

Amendment

18c. Regrets that the Commission did not present the announced recommendation on EU Taxpayers Rights - Simplified Procedures for Better Tax Compliance, although it conducted a public consultation in order to present such act in the third quarter of 2021; calls on the Commission to present this recommendation without any delay;

Or. en

