



**2015/2066(INI)**

6.10.2015

# **AMENDMENTS**

## **455 - 794**

**Draft report**  
**Elisa Ferreira and Michael Theurer**  
(PE564.938v01-00)

on tax rulings and other measures similar in nature or effect  
(2015/2066(INI))



**Amendment 455**

**Michael Theurer, Elisa Ferreira**

**Motion for a resolution**

**Subheading 8**

*Motion for a resolution*

**DG COMP** state aid investigations:  
overview and results

*Amendment*

**Commission** state aid investigations:  
overview and results

Or. en

**Amendment 456**

**Ulla Tørnæs**

**Motion for a resolution**

**Paragraph 45**

*Motion for a resolution*

45. Stresses that, within the internal market, new entrants and SMEs **are penalised** as compared to MNCs, which **can shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments, available to them only**; notes with concern that, everything being equal, the resulting lower tax liabilities leave the latter with a higher post-tax profit and create an uneven playing field with their competitors on the single market, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation;

*Amendment*

45. Stresses that, within the internal market, new entrants and SMEs **may be at a disadvantage** as compared to MNCs, which **are able to arrange business internationally; stresses additionally that complicated rules and over-complicated tax legislation can also hinder new entrants and SMEs**; notes with concern that, everything being equal, the resulting lower tax liabilities leave the latter with a higher post-tax profit and create an uneven playing field with their competitors on the single market, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation;

Or. en

**Amendment 457**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 45**

*Motion for a resolution*

45. Stresses that, within the internal market, new entrants and SMEs are penalised as compared to MNCs, which can shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments, available to them only; notes with concern that, everything being equal, the resulting lower tax liabilities leave the latter with a higher post-tax profit and create an uneven playing field with their competitors on the single market, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation;

*Amendment*

45. Stresses that, within the internal market, new entrants and SMEs ***doing business only in one country*** are penalised as compared to MNCs, which can shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments, available to them only; notes with concern that, everything being equal, the resulting lower tax liabilities leave the latter with a higher post-tax profit and create an uneven playing field with their competitors on the single market, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation; ***stresses that promoting harmful tax practices through the creation of a European one-person-entity (SUP) which explicitly allows for having two different residences, a registered office in one place and an administrative headquarter is the wrong approach for the EU;***

Or. en

**Amendment 458**  
**Thomas Mann**

**Motion for a resolution**  
**Paragraph 45**

*Motion for a resolution*

45. Stresses that, within the internal market, new entrants and SMEs are penalised as compared to MNCs, which can shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments,

*Amendment*

45. Stresses that, within the internal market, new entrants and SMEs are penalised as compared to MNCs, which can shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments,

available to them only; notes with concern that, everything being equal, the resulting lower tax liabilities leave the latter with a higher post-tax profit and create an uneven playing field with their competitors on the single market, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation;

available to them only; notes with concern that, everything being equal, the resulting lower tax liabilities leave the latter with a higher post-tax profit and create an uneven playing field with their competitors on the single market, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation; ***therefore rejects models such as the Societas Unius Personae (SUP, EU single-member company) when they enable companies to have their registered offices in a different EU Member State from their administrative headquarters;***

Or. de

#### **Amendment 459**

**Peter Simon**

on behalf of the S&D Group

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

##### **Paragraph 45**

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

45. Stresses that, within the internal market, new entrants and SMEs are penalised as compared to MNCs, which ***can*** shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments, available to them ***only***; notes with concern that, ***everything*** being equal, the resulting lower tax liabilities leave ***the latter*** with a higher post-tax profit and create an uneven playing field with their competitors ***on the single market***, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation;

###### *Amendment*

45. Stresses that, within the internal market, new entrants and SMEs are penalised as compared to MNCs, which ***are able to*** shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments, available to them ***by virtue of their size and cross-border operations***; notes with concern that, ***all other things*** being equal, the resulting lower tax liabilities leave ***MNCs*** with a higher post-tax profit and ***therefore*** create an uneven playing field with their competitors, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation; ***points out that this situation is completely at odds with the fundamental principle of the Single Market;***

**Amendment 460**  
**Massimiliano Salini**

**Motion for a resolution**  
**Paragraph 45**

*Motion for a resolution*

45. Stresses that, within the internal market, new entrants *and* SMEs are penalised as compared to MNCs, which can shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments, available to them only; notes with concern that, everything being equal, the resulting lower tax liabilities leave the latter with a higher post-tax profit and create an uneven playing field with their competitors on the single market, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation;

*Amendment*

45. Stresses that, within the internal market, new entrants, SMEs, *the self-employed and the professions* are penalised as compared to MNCs, which can shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments, available to them only; notes with concern that, everything being equal, the resulting lower tax liabilities leave the latter with a higher post-tax profit and create an uneven playing field with their competitors on the single market, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation;

Or. it

**Amendment 461**  
**Marian Harkin**

**Motion for a resolution**  
**Paragraph 45**

*Motion for a resolution*

45. Stresses that, within the internal market, new entrants *and* SMEs are penalised as compared to MNCs, which can shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments, available to them only; notes with concern that, everything being equal, the resulting lower tax liabilities leave the latter with a higher post-tax profit and create an uneven playing field with their competitors on the

*Amendment*

45. Stresses that, within the internal market, new entrants, *SMEs and in particular indigenous* SMEs are penalised as compared to MNCs, which can shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments, available to them only; notes with concern that, everything being equal, the resulting lower tax liabilities leave the latter with a higher post-tax profit and create an uneven

single market, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation;

playing field with their competitors on the single market, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation;

Or. en

#### **Amendment 462**

**Luděk Niedermayer, Dariusz Rosati**

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

##### **Paragraph 45**

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

45. Stresses that, within the internal market, new entrants and SMEs are penalised as compared to MNCs, which can shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments, available to them only; notes with concern that, everything being equal, the resulting lower tax liabilities leave the latter with a higher post-tax profit and create an uneven playing field with their competitors on the single market, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation;

###### *Amendment*

45. Stresses that, within the internal market, new entrants and ***firms, not using aggressive tax practices, notably*** SMEs are penalised as compared to MNCs, which can shift profits or implement other forms of aggressive tax planning through a variety of decisions and instruments, available to them only; notes with concern that, everything being equal, the resulting lower tax liabilities leave the latter with a higher post-tax profit and create an uneven playing field with their competitors on the single market, which do not have recourse to aggressive tax planning and keep the connection between where they generate profit and their place of taxation;

Or. en

#### **Amendment 463**

**Bernd Lucke**

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

##### **Paragraph 45 a (new)**

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

###### *Amendment*

***45a. Requests a report from the European Commission on the advantages and***

*challenges of developing DG Competition into an independent EU state aid and competition agency responsible also for state aid in the form of unwarranted tax benefices;*

Or. en

**Amendment 464**  
**Marian Harkin**

**Motion for a resolution**  
**Paragraph 46**

*Motion for a resolution*

46. Stresses that the OECD<sup>21</sup> points to the use by some MNCs of strategies that allow them to pay as little as 5 % in corporate taxes when smaller businesses are paying up to 30 %, and that furthermore some studies<sup>22</sup> also *point to* the fact that, on average, the corporate tax burden of cross-border companies is up to 30 % lower than that of domestic companies operating in only one country;

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<sup>21</sup> OECD Press release, ‘OECD urges stronger international co-operation on corporate tax’, 12.02.2013.

<sup>22</sup> P.Egger, W. Eggert and H. Winner (2010), ‘Saving taxes through foreign plant ownership’, Journal of International Economics 81, pp. 99-108.

*Amendment*

46. Stresses that the OECD<sup>21</sup> points to the use by some MNCs of strategies that allow them to pay as little as 5 % in corporate taxes when smaller businesses are paying up to 30 %, and that furthermore some studies<sup>22</sup> also *deplores* the fact that, on average, the corporate tax burden of cross-border companies is up to 30 % lower than that of domestic companies operating in only one country;

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<sup>21</sup> OECD Press release, ‘OECD urges stronger international co-operation on corporate tax’, 12.02.2013.

<sup>22</sup> P.Egger, W. Eggert and H. Winner (2010), ‘Saving taxes through foreign plant ownership’, Journal of International Economics 81, pp. 99-108.

Or. en

**Amendment 465**  
**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Miguel Viegas, Rina Ronja Kari, Matt Carthy**

**Motion for a resolution**  
**Paragraph 46**



*Motion for a resolution*

46. Stresses that the OECD<sup>21</sup> points to the use by some MNCs of strategies that allow them to pay as little as 5 % in corporate taxes when smaller businesses are paying up to 30 %, and that furthermore some studies<sup>22</sup> also point to the fact that, on average, the corporate tax **burden** of cross-border companies is up to 30 % lower than that of domestic companies operating in only one country;

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<sup>21</sup> OECD Press release, 'OECD urges stronger international co-operation on corporate tax', 12.02.2013.

<sup>22</sup> P.Egger, W. Eggert and H. Winner (2010), 'Saving taxes through foreign plant ownership', Journal of International Economics 81, pp. 99-108.

*Amendment*

46. Stresses that the OECD<sup>21</sup> points to the use by some MNCs of strategies that allow them to pay as little as 5 % in corporate taxes when smaller businesses are paying up to 30 %, and that furthermore some studies<sup>22</sup> also point to the fact that, on average, the corporate tax **contribution** of cross-border companies is up to 30 % lower than that of domestic companies operating in only one country;

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<sup>21</sup> OECD Press release, 'OECD urges stronger international co-operation on corporate tax', 12.02.2013.

<sup>22</sup> P.Egger, W. Eggert and H. Winner (2010), 'Saving taxes through foreign plant ownership', Journal of International Economics 81, pp. 99-108.

Or. en

**Amendment 466**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 46**

*Motion for a resolution*

46. Stresses that the OECD<sup>21</sup> points to the use by some MNCs of strategies that allow them to pay as little as 5 % in corporate taxes when smaller businesses are paying up to 30 %, and that furthermore some studies<sup>22</sup> also point to the fact that, on average, the corporate tax **burden** of cross-border companies is up to 30 % lower than that of domestic companies operating in only one country;

*Amendment*

46. Stresses that the OECD<sup>21</sup> points to the use by some MNCs of strategies that allow them to pay as little as 5 % in corporate taxes when smaller businesses are paying up to 30 %, and that furthermore some studies<sup>22</sup> also point to the fact that, on average, the corporate tax **contribution** of cross-border companies is up to 30 % lower than that of domestic companies operating in only one country;

<sup>21</sup> OECD Press release, 'OECD urges stronger international co-operation on corporate tax', 12.02.2013.

<sup>22</sup> P.Egger, W. Eggert and H. Winner (2010), 'Saving taxes through foreign plant ownership', Journal of International Economics 81, pp. 99-108.

<sup>21</sup> OECD Press release, 'OECD urges stronger international co-operation on corporate tax', 12.02.2013.

<sup>22</sup> P.Egger, W. Eggert and H. Winner (2010), 'Saving taxes through foreign plant ownership', Journal of International Economics 81, pp. 99-108.

Or. en

## **Amendment 467**

**Ana Gomes**

### **Motion for a resolution**

#### **Paragraph 46**

##### *Motion for a resolution*

46. Stresses that the OECD<sup>21</sup> points to the use by some MNCs of strategies that allow them to pay as little as 5 % in corporate taxes when smaller businesses are paying up to 30 %, and that furthermore some studies<sup>22</sup> also point to the fact that, on average, the corporate tax burden of cross-border companies is up to 30 % lower than that of domestic companies operating in only one country;

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<sup>21</sup> OECD Press release, 'OECD urges stronger international co-operation on corporate tax', 12.02.2013.

<sup>22</sup> P.Egger, W. Eggert and H. Winner (2010), 'Saving taxes through foreign plant ownership', Journal of International Economics 81, pp. 99-108.

##### *Amendment*

46. Stresses that the OECD<sup>21</sup> points to the use by some MNCs of strategies that allow them to pay as little as 5 % *or less* in corporate taxes when smaller businesses are paying up to 30 %, and that furthermore some studies<sup>22</sup> also point to the fact that, on average, the corporate tax burden of cross-border companies is up to 30 % lower than that of domestic companies operating in only one country;

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<sup>21</sup> OECD Press release, 'OECD urges stronger international co-operation on corporate tax', 12.02.2013.

<sup>22</sup> P.Egger, W. Eggert and H. Winner (2010), 'Saving taxes through foreign plant ownership', Journal of International Economics 81, pp. 99-108.

Or. en

## **Amendment 468**

**Peter Simon**

on behalf of the S&D Group

**Motion for a resolution**  
**Paragraph 46**

*Motion for a resolution*

46. Stresses that the OECD<sup>21</sup> points to the use by some MNCs of strategies that allow them to pay as little as 5 % in corporate taxes when smaller businesses are paying up to 30 %, and that furthermore some studies<sup>22</sup> also point to the fact that, on average, the corporate tax burden of cross-border companies is up to 30 % lower than that of domestic companies operating in only one country;

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<sup>21</sup> OECD Press release, ‘OECD urges stronger international co-operation on corporate tax’, 12.02.2013.

<sup>22</sup> P.Egger, W. Eggert and H. Winner (2010), ‘Saving taxes through foreign plant ownership’, Journal of International Economics 81, pp. 99-108.

*Amendment*

46. Stresses that the OECD<sup>21</sup> points to the use by some MNCs of strategies that allow them to pay as little as 5 % *or less* in corporate taxes when smaller businesses are paying up to 30 %, and that furthermore some studies<sup>22</sup> also point to the fact that, on average, the corporate tax burden of cross-border companies is up to 30 % lower than that of domestic companies operating in only one country;

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<sup>21</sup> OECD Press release, ‘OECD urges stronger international co-operation on corporate tax’, 12.02.2013.

<sup>22</sup> P.Egger, W. Eggert and H. Winner (2010), ‘Saving taxes through foreign plant ownership’, Journal of International Economics 81, pp. 99-108.

Or. en

**Amendment 469**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Miguel Viegas, Rina Ronja Kari, Matt Carthy**

**Motion for a resolution**  
**Paragraph 47**

*Motion for a resolution*

47. Stresses that this distortion of economic operators’ decisions, taken on the basis of expected post-tax returns, results in a sub-optimal allocation of resources within the EU and tends to *lower the level of* competition, thereby affecting growth and employment;

*Amendment*

47. Stresses that this distortion of economic operators’ decisions, taken on the basis of expected post-tax returns, results in a sub-optimal allocation of resources within the EU and tends to *increase unfair* competition, thereby affecting growth and employment;

Or. en

**Amendment 470**  
**Cora van Nieuwenhuizen**

**Motion for a resolution**  
**Paragraph 48**

*Motion for a resolution*

48. Underlines the fact that some harmful tax practices may fall within the scope of tax-related state aid rules, in particular in so far as that they can, in the same way, grant 'selective' advantage and entail distortions of competition within the internal market; notes that, in the past, the State Aid and Code of Conduct Group processes have mutually supported each other, notably in 1999 and in the first half of the 2000s; stresses that the enforcement of EU competition rules has added legal pressure as a complement to the soft-law decision-making process in the Group, partially compensating for the lack of any other effective tool to remedy the issue of tax avoidance at EU level;

*Amendment*

48. Underlines the fact that some harmful tax practices may fall within the scope of tax-related state aid rules, in particular in so far as that they can, in the same way, grant 'selective' advantage and entail distortions of competition within the internal market; notes that, in the past, the State Aid and Code of Conduct Group processes have mutually supported each other, notably in 1999 and in the first half of the 2000s; stresses that the enforcement of EU competition rules has added legal pressure as a complement to the soft-law decision-making process in the Group, partially compensating for the lack of any other effective tool to remedy the issue of tax avoidance at EU level; ***stresses that tax avoidance cannot be automatically equated to (illegal) state aid;***

Or. en

**Amendment 471**  
**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 48**

*Motion for a resolution*

48. Underlines the fact that some harmful tax practices may fall within the scope of tax-related state aid rules, in particular in so far as that they can, in the same way, grant 'selective' advantage and entail distortions of competition within the internal market; notes that, in the past, the

*Amendment*

48. Underlines the fact that some harmful tax practices may fall within the scope of tax-related state aid rules, in particular in so far as that they can, in the same way, grant 'selective' advantage and entail distortions of competition within the internal market; notes that, in the past, the

State Aid and Code of Conduct Group processes have mutually supported each other, notably in 1999 and in the first *half* of the 2000s; stresses that the enforcement of EU competition rules has added legal pressure as a complement to the soft-law decision-making process in the Group, partially compensating for the lack of any other effective tool to remedy the issue of tax avoidance at EU level;

State Aid and Code of Conduct Group processes have mutually supported each other, notably in 1999 and in the first *years* of the 2000s; stresses that the enforcement of EU competition rules has added legal pressure as a complement to the soft-law decision-making process in the Group, partially compensating for the lack of any other effective tool to remedy the issue of tax avoidance at EU level;

Or. en

#### **Amendment 472**

**Jonás Fernández, Ramón Jáuregui Atondo, Eider Gardiazabal Rubial**

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

##### **Paragraph 49 a (new)**

*Motion for a resolution*

*Amendment*

***49a. Considers, nonetheless, that the European Commission had not taken appropriate legislative action in the field of tax rulings until the scandal known as "LuxLeaks" became public; similarly DG Competition did not initiate any proceedings against tax rulings on the grounds of illegal state aid until 2013;***

Or. en

#### **Amendment 473**

**Andreas Schwab**

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

##### **Paragraph 49 a (new)**

*Motion for a resolution*

*Amendment*

***49 a. Notes that, in recent decades, an increasingly settled ECJ case law has emerged on the application of state aid law to the Member States' tax measures, most recently in the Gibraltar case in***

2011<sup>1</sup>;

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<sup>1</sup> C-106/09 P and C-107/09 P,  
*Commission v Government of Gibraltar  
and United Kingdom, judgment of  
15 November 2011.*

Or. de

**Amendment 474**  
**Andreas Schwab**

**Motion for a resolution**  
**Paragraph 49 b (new)**

*Motion for a resolution*

*Amendment*

***49b. Notes that the ECJ stressed the principle of ‘substance before form’ and hence that the economic impact of a measure is the reference criterion for its evaluation;***

Or. de

**Amendment 475**  
**Andreas Schwab**

**Motion for a resolution**  
**Paragraph 49 c (new)**

*Motion for a resolution*

*Amendment*

***49c. Notes, therefore, that the ECJ has derived from the ban on state aid far-reaching requirements for the Member States’ legislative responsibility in tax matters;***

Or. de

**Amendment 476**  
**Andreas Schwab**

**Motion for a resolution**  
**Paragraph 49 d (new)**

*Motion for a resolution*

*Amendment*

**49d. Regrets that the Commission, as guardian of the Treaties, has not been prompted by the case law of the ECJ to investigate the tax planning practices of the Member States in a proactive manner;**

Or. de

**Amendment 477**  
**Peter Simon**  
on behalf of the S&D Group

**Motion for a resolution**  
**Paragraph 50**

*Motion for a resolution*

*Amendment*

50. Notes that the concept of ‘nature and general scheme of the national system’ is a central reference in assessing whether direct or indirect tax measures are selective or not, and thus compatible or not with the internal market, and that any state aid should be assessed in relation to the pre-existing equilibrium; stresses that, as the EU benchmark for assessing potential distortions is the national system of reference<sup>23</sup>, not all distortions of competition and harmful tax practices within the internal market can be covered by current competition rules; notes, therefore, that the full enforcement of these rules alone would not enable the issue of corporate tax avoidance in the EU to be solved;

50. Notes that the concept of ‘nature and general scheme of the national system’ is a central reference in assessing whether direct or indirect tax measures are selective or not, and thus compatible or not with the internal market, and that any state aid should be assessed in relation to the pre-existing equilibrium; stresses that, as the EU benchmark for assessing potential distortions is the national system of reference<sup>23</sup>, **rather than an EU-wide system**, not all distortions of competition and harmful tax practices within the internal market can be covered by current competition rules; notes, therefore, that the full enforcement of these rules alone, **also welcome**, would not enable the issue of corporate tax avoidance in the EU to be solved **altogether**;

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<sup>23</sup> If the measures adopted by the Member

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<sup>23</sup> If the measures adopted by the Member

States concern the entire tax system, they constitute adjustments to general fiscal policy and not state aid.

States concern the entire tax system, they constitute adjustments to general fiscal policy and not state aid.

Or. en

#### **Amendment 478**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

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

#### **Paragraph 50**

##### *Motion for a resolution*

50. Notes that the concept of ‘nature and general scheme of the national system’ is a central reference in assessing whether direct or indirect tax measures are selective or not, and thus compatible or not with the internal market, and that any state aid should be assessed in relation to the pre-existing equilibrium; stresses that, as the EU benchmark for assessing potential distortions is the national system of reference<sup>23</sup>, not all distortions of competition and harmful tax practices within the internal market can be covered by *current* competition rules; notes, therefore, that the full enforcement of these rules alone would not enable the issue of corporate tax avoidance in the EU to be solved;

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<sup>23</sup> If the measures adopted by the Member States concern the entire tax system, they constitute adjustments to general fiscal policy and not state aid.

##### *Amendment*

50. Notes that the concept of ‘nature and general scheme of the national system’ is a central reference in assessing whether direct or indirect tax measures are selective or not, and thus compatible or not with the internal market, and that any state aid should be assessed in relation to the pre-existing equilibrium; stresses that, as the EU benchmark for assessing potential distortions is the national system of reference<sup>23</sup>, not all distortions of competition and harmful tax practices within the internal market can be covered by competition rules; notes, therefore, that the full enforcement of these rules alone would not enable the issue of corporate tax avoidance in the EU to be solved;

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<sup>23</sup> If the measures adopted by the Member States concern the entire tax system, they constitute adjustments to general fiscal policy and not state aid.

Or. en

#### **Amendment 479**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**



**Motion for a resolution**  
**Paragraph 51**

*Motion for a resolution*

51. Notes that, according to the data provided to its competent special committee<sup>24</sup> by the Commission, only 65 tax-related state aid cases have, since 1991, been formally examined by the Commission, of which 7 were tax rulings and only 10 originated in formal notifications by Member States;

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<sup>24</sup> Note sent by Commissioner Vestager to the TAXE Committee on 29 April 2015.

*Amendment*

51. Notes that, according to the data provided to its competent special committee<sup>24</sup> by the Commission, only 65 tax-related state aid cases have, since 1991, been formally examined by the Commission, of which 7 were tax rulings and only 10 originated in formal notifications by Member States; ***notes that in the five years leading up 2012 (the last year for which there is aggregate data) only two state aid cases on tax were initiated, the lowest number in any five year period since 1994; regrets the lack of action of the Commission against tax-related state aid issues in spite of their magnitude, while it maintains an aggressive stance against other forms of public state aid;***

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<sup>24</sup> Note sent by Commissioner Vestager to the TAXE Committee on 29 April 2015.

Or. en

**Amendment 480**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 51**

*Motion for a resolution*

51. Notes that, according to the data provided to its competent special committee<sup>24</sup> by the Commission, only 65 tax-related state aid cases have, since 1991, been formally examined by the Commission, of which 7 were tax rulings and only 10 originated in formal

*Amendment*

51. Notes that, according to the data provided to its competent special committee<sup>24</sup> by the Commission, only 65 tax-related state aid cases have, since 1991, been formally examined by the Commission, of which 7 were tax rulings and only 10 originated in formal

notifications by Member States;

notifications by Member States,  
*demonstrating the importance of having  
publicly available tax information in  
order to trigger more investigations on  
suspicious cases;*

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<sup>24</sup> Note sent by Commissioner Vestager to  
the TAXE Committee on 29 April 2015.

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<sup>24</sup> Note sent by Commissioner Vestager to  
the TAXE Committee on 29 April 2015.

Or. en

#### **Amendment 481**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

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

##### **Paragraph 52 – introductory part**

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

*52. Stresses that the Commission only  
handled a small number of cases in the  
field of tax-related state aid in the second  
half of the 2000s, and that recent state aid  
proceedings include:*

###### *Amendment*

*52. Regrets that during the period 2002-  
2012, the Commission did not actively  
pursue or close several tax-related state  
aid investigations while information were  
available on suspicious cases; welcomes  
the recent state aid proceedings including*

Or. en

#### **Amendment 482**

**Jonás Fernández, Ramón Jáuregui Atondo, Eider Gardiazabal Rubial**

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

##### **Paragraph 52 – indent 1 a (new)**

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

###### *Amendment*

*- the opening, in October 2013, of an  
investigation on whether Gibraltar's  
corporate tax regime favours certain  
companies, which in October 2014 was  
extended to also examine tax rulings in  
the said territory;*

**Amendment 483**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Miguel Viegas, Rina Ronja Kari**

**Motion for a resolution**

**Paragraph 52 – indent 2 a (new)**

*Motion for a resolution*

*Amendment*

*- the opening, in October 2013, of an in-depth investigation into the corporate tax regime of Gibraltar, which was extended to also cover the territory's tax rulings practice in October 2014,*

Or. en

**Amendment 484**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 52 – indent 3 a (new)**

*Motion for a resolution*

*Amendment*

*- the opening in October 2014 of in-depth investigations into Gibraltar's corporate tax regime,*

Or. en

**Amendment 485**

**Pablo Zalba Bidegain, Sven Giegold**

**Motion for a resolution**

**Paragraph 52 – indent 4 a (new)**

*Motion for a resolution*

*Amendment*

*- the opening, in October 2013, of an in-*

*depth investigation to verify whether the Gibraltar corporate tax regime selectively favours certain categories of companies, which in October 2014 was extended to also examine the Gibraltar tax rulings practice.*

Or. en

**Amendment 486**  
**Marian Harkin**

**Motion for a resolution**  
**Paragraph 53**

*Motion for a resolution*

53. Stresses that *ongoing Commission investigations and the* cases revealed by LuxLeaks indicate that some Member States fell short of their legal obligation<sup>25</sup> to communicate all potential state aid files to the Commission;

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<sup>25</sup> As laid down in Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union, regarding the obligation to cooperate and provide all necessary documents.

*Amendment*

53. Stresses that cases revealed by LuxLeaks indicate that some Member States fell short of their legal obligation<sup>25</sup> to communicate all potential state aid files to the Commission; *and in regard to ongoing Commission investigations this question still remains open;*

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<sup>25</sup> As laid down in Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union, regarding the obligation to cooperate and provide all necessary documents.

Or. en

**Amendment 487**  
**Brian Hayes**

**Motion for a resolution**  
**Paragraph 53**

*Motion for a resolution*

53. Stresses that *ongoing Commission*

*Amendment*

53. Stresses that the cases revealed by

*investigations and* the cases revealed by LuxLeaks indicate that some Member States fell short of their legal obligation<sup>25</sup> to communicate all potential state aid files to the Commission;

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<sup>25</sup> As laid down in Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union, regarding the obligation to cooperate and provide all necessary documents.

LuxLeaks indicate that some Member States fell short of their legal obligation<sup>25</sup> to communicate all potential state aid files to the Commission;

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<sup>25</sup> As laid down in Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union, regarding the obligation to cooperate and provide all necessary documents.

Or. en

**Amendment 488**  
**Aldo Patriciello**

**Motion for a resolution**  
**Paragraph 54**

*Motion for a resolution*

54. Stresses that these investigations shed light on only a very limited sample of some typical practices, potentially the most abusive and distortive, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases;

*Amendment*

54. Stresses that these investigations shed light on only a very limited sample of some typical practices, potentially the most abusive and distortive, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases ***and calls in addition for the creation of an ad hoc body responsible for funds and staff and for investigating illegal financial practices;***

Or. it

**Amendment 489**  
**Peter Simon**

**Motion for a resolution**  
**Paragraph 54**

*Motion for a resolution*

54. Stresses that these investigations shed light on only a very limited sample of some typical practices, potentially the most abusive and distortive, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases;

*Amendment*

54. Stresses that these investigations shed light on only a very limited sample of some typical practices, potentially the most abusive and distortive, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases; ***and to carry out systematic controls in order to ascertain whether further practices in the area of corporate taxation might be in conflict with state aid law;***

Or. en

**Amendment 490**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 54**

*Motion for a resolution*

54. Stresses that these investigations shed light on only a very limited sample of some typical practices, potentially the most abusive and distortive, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases;

*Amendment*

54. Stresses that these investigations shed light on only a very limited sample of some typical practices, potentially the most abusive and distortive, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; ***strongly recommends to investigate further and check beyond transfer pricing issues;*** is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases;

Or. en

**Amendment 491**

**Peter Simon**

on behalf of the S&D Group

**Motion for a resolution**

**Paragraph 54**

*Motion for a resolution*

54. Stresses that these investigations shed light on only a very limited sample of some typical practices, ***potentially the most abusive and distortive***, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases;

*Amendment*

54. Stresses that these investigations shed light on only a very limited sample of some typical practices, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of ***the*** Commission's competent services may limit its ability to handle a significantly larger number of cases ***of potential tax related state aid violations***;

Or. en

**Amendment 492**

**Brian Hayes**

**Motion for a resolution**

**Paragraph 54**

*Motion for a resolution*

54. Stresses that these investigations shed light on only a very limited sample of some ***typical*** practices, ***potentially the most abusive and distortive***, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases;

*Amendment*

54. Stresses that these investigations shed light on only a very limited sample of some practices which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases;

Or. en

**Amendment 493**

**Bernd Lucke**

**Motion for a resolution**  
**Paragraph 54**

*Motion for a resolution*

54. Stresses that these investigations shed light on only a very limited sample of some typical practices, potentially the most abusive and distortive, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases;

*Amendment*

54. Stresses that these investigations shed light on only a very limited sample of some typical practices, potentially the most abusive and distortive, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases; ***suggests that the commission reallocates some of its already employed resources to this important field in order to be able to handle all relevant cases;***

Or. en

**Amendment 494**  
**Marian Harkin**

**Motion for a resolution**  
**Paragraph 54**

*Motion for a resolution*

54. Stresses that these investigations shed light on only a ***very*** limited sample of some ***typical*** practices, potentially the most abusive and distortive, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases;

*Amendment*

54. Stresses that these investigations shed light on only a limited sample of some practices, potentially the most abusive and distortive, which affect the taxable profit allocated to some MNCs' subsidiaries through transfer pricing; is concerned that the current resources of Commission's competent services may limit its ability to handle a significantly larger number of cases;

Or. en



## Amendment 495

Brian Hayes

### Motion for a resolution

#### Paragraph 55

##### *Motion for a resolution*

55. Strongly supports the Commission in its approach, ***which consist in taking the time needed to consider ongoing cases thoroughly and with all due diligence***; believes that the outcome of the investigations will contribute to establish more precise and effective guidelines on tax-related state aids and transfer pricing and to adjust Member States' practices accordingly;

##### *Amendment*

55. Strongly supports the Commission in its approach ***and considers that ongoing cases should be assessed thoroughly and with due diligence; however, underlines that the Commission should respect the timeframes it sets for issuing decisions on state aid cases, noting that such ongoing cases can cause a great deal of uncertainty for those involved and can make the European Union a less competitive place to do business***; believes that the outcome of the investigations will contribute to establish more precise and effective guidelines on tax-related state aids and transfer pricing and to adjust Member States' practices accordingly;

Or. en

## Amendment 496

Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun

on behalf of the Verts/ALE Group

### Motion for a resolution

#### Paragraph 55

##### *Motion for a resolution*

55. Strongly supports the Commission in its approach, which consist in taking the time needed to consider ongoing cases thoroughly and with all due diligence; believes that the outcome of the investigations will contribute to establish more precise and effective guidelines on tax-related state aids and ***transfer pricing and*** to adjust Member States' practices accordingly;

##### *Amendment*

55. Strongly supports the Commission in its approach, which consist in taking the time needed to consider ongoing cases thoroughly and with all due diligence; believes that the outcome of the investigations will contribute to establish more precise and effective guidelines on tax-related state aids and to adjust Member States' practices accordingly; ***calls on the Commission to request for the recovery of***

*every Euro missing in case of confirmation of illegal state aid in the ongoing investigations;*

Or. en

**Amendment 497**

**Peter Simon**

**Motion for a resolution**

**Paragraph 55**

*Motion for a resolution*

55. Strongly supports the Commission in its approach, which consist in taking the time needed to consider ongoing cases thoroughly and with all due diligence; believes that the outcome of the investigations will contribute to establish more precise and effective guidelines on tax-related state aids and transfer pricing and to adjust Member States' practices accordingly;

*Amendment*

55. Strongly supports the Commission in its approach, which consist in taking the time needed to consider ongoing cases thoroughly and with all due diligence; believes that the outcome of the investigations will contribute to establish more precise and effective guidelines on tax-related state aids and transfer pricing and to adjust Member States' practices accordingly; *stresses that, in other sectors, such guidelines have proven to be highly effective in putting a stop to and pre-empting practices in Members States, which are in conflict with EU state aid law; an effect which however requires a high degree of detail of the guidelines, including numerical thresholds;*

Or. en

**Amendment 498**

**Peter Simon**

on behalf of the S&D Group

**Motion for a resolution**

**Paragraph 55**

*Motion for a resolution*

55. Strongly supports the Commission in its approach, which *consist* in taking the

*Amendment*

55. Strongly supports the Commission in its approach, which *consists* in taking the

time needed to consider ongoing cases thoroughly and with all due diligence; believes that the outcome of the investigations will contribute to *establish* more precise and effective guidelines on tax-related state aids and transfer pricing and to *adjust* Member States' practices accordingly;

time needed to consider ongoing cases thoroughly and with all due diligence; believes that the outcome of the investigations will contribute to *establishing* more precise and effective guidelines on tax-related state aids and transfer pricing and to *compel* Member States *to adjust their* practices accordingly; *stresses that, in other sectors, such guidelines have proven to be highly effective.*

Or. en

#### **Amendment 499**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

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

#### **Paragraph 55**

##### *Motion for a resolution*

55. Strongly supports the Commission in its approach, which consist in taking the time needed to consider ongoing cases thoroughly and with all due diligence; believes that the outcome of the investigations will contribute to establish more precise and effective guidelines on tax-related state aids and transfer pricing and to adjust Member States' practices accordingly;

##### *Amendment*

55. Strongly supports the Commission in its approach, which consist in taking the time needed to consider ongoing cases thoroughly and with all due diligence; believes that the outcome of the investigations will contribute to establish more precise and effective guidelines on tax-related state aids and transfer pricing and to adjust Member States' practices accordingly; *concurrs with the Commissioner for Competition that the state aid investigations will not solve the problem of aggressive tax planning alone and that legal changes are needed in member states as well as at the EU level<sup>1</sup>;*

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<sup>1</sup>

*<https://www.theparliamentmagazine.eu/articles/news/competition-commissioner-warns-meps-state-aid-investigation-delay>*

Or. en

## Amendment 500

Danuta Maria Hübner, Gunnar Hökmark, Luděk Niedermayer, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc

### Motion for a resolution

#### Paragraph 55

##### *Motion for a resolution*

55. Strongly supports the Commission in its approach, which consist in taking the time needed to consider ongoing cases thoroughly and with all due diligence; believes that the outcome of the investigations will contribute to establish more precise and effective guidelines on tax-related state aids and transfer pricing and to adjust Member States' practices accordingly;

##### *Amendment*

55. Strongly supports the Commission in its approach, which consist in taking the time needed to consider ongoing cases thoroughly and with all due diligence; believes that the outcome of the investigations will contribute to establish more precise and effective guidelines on tax-related state aids and transfer pricing and to adjust Member States' practices accordingly; ***invites nevertheless the Commission to conclude these ongoing tax related state aid investigations as soon as it is practically possible without prejudice to their quality and credibility and awaits their results with great interest; invites the Commission to regularly report to the European Parliament on these investigations;***

Or. en

## Amendment 501

Brian Hayes

### Motion for a resolution

#### Paragraph 56

##### *Motion for a resolution*

56. Stresses that ongoing investigations could lead, in the event of infringement of EU rules, to the recovery, by the Member State which approved the considered tax measure, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings; stresses that, ***although*** this may have a significant negative effect on that specific Member

##### *Amendment*

56. Stresses that ongoing investigations could lead, in the event of infringement of EU rules, to the recovery, by the Member State which approved the considered tax measure, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings; stresses that this may have a significant negative effect on that specific Member State's reputation;

State's reputation, *it constitutes de facto a bonus for non-compliance, which is unlikely to discourage Member States, in case of doubt, from granting abusive tax benefits, rather the contrary;*

Or. en

**Amendment 502**  
**Frank Engel**

**Motion for a resolution**  
**Paragraph 56**

*Motion for a resolution*

56. Stresses that ongoing investigations could lead, in the event of infringement of EU rules, to the recovery, by the Member State which approved the considered tax measure, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings; *stresses that, although this may have a significant negative effect on that specific Member State's reputation, it constitutes de facto a bonus for non-compliance, which is unlikely to discourage Member States, in case of doubt, from granting abusive tax benefits, rather the contrary;*

*Amendment*

56. Stresses that ongoing investigations could lead, in the event of infringement of EU rules, to the recovery, by the Member State which approved the considered tax measure, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings;

Or. fr

**Amendment 503**  
**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 56**

*Motion for a resolution*

56. Stresses that ongoing investigations could lead, in the event of infringement of

*Amendment*

56. Stresses that ongoing investigations could lead, in the event of infringement of

EU rules, to the recovery, by the Member State which approved the considered tax measure, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings; stresses that, although this may have a significant negative effect on that specific Member State's reputation, it constitutes de facto a bonus for non-compliance, which is unlikely to discourage Member States, in case of doubt, from granting abusive tax benefits, rather the contrary;

EU rules, to the recovery, by the Member State which approved the considered tax measure, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings; stresses that, although this may have a significant negative effect on that specific Member State's reputation, it constitutes de facto a bonus for non-compliance, which is unlikely to discourage Member States, in case of doubt, from granting abusive tax benefits, rather the contrary; ***more generally stresses that state aid rules do not allow for punitive sanctions, either against the state or the company involved, to be adopted and that this instrument is therefore weaker than anti-trust rules;***

Or. en

#### **Amendment 504**

**Petr Ježek**

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

#### **Paragraph 56**

##### *Motion for a resolution*

56. Stresses that ongoing investigations could lead, in the event of infringement of EU rules, to the recovery, by the Member State which approved the considered tax measure, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings; stresses that, although this may have a significant negative effect on that specific Member State's reputation, it constitutes de facto a bonus for non-compliance, which is unlikely to discourage Member States, in case of doubt, from granting abusive tax benefits, ***rather the contrary;***

##### *Amendment*

56. Stresses that ongoing investigations could lead, in the event of infringement of EU rules, to the recovery, by the Member State which approved the considered tax measure, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings; stresses that, although this may have a significant negative effect on that specific Member State's reputation, it constitutes de facto a bonus for non-compliance, which is unlikely to discourage Member States, in case of doubt, from granting abusive tax benefits ***and instead, relieve them of their responsibility to respect EU States aid rules;***

Or. en

**Amendment 505**  
**Emmanuel Maurel**

**Motion for a resolution**  
**Paragraph 56**

*Motion for a resolution*

56. Stresses that ongoing investigations could lead, in the event of infringement of EU rules, to the recovery, by the Member State which approved the considered tax measure, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings; stresses that, although this may have a significant negative effect on that specific Member State's reputation, it constitutes de facto a bonus for non-compliance, which is unlikely to discourage Member States, in case of doubt, from granting abusive tax benefits, rather the contrary;

*Amendment*

56. Stresses that ongoing investigations could lead, in the event of infringement of EU rules, to the recovery, by the Member State which approved the considered tax measure, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings; stresses that, although this may have a significant negative effect on that specific Member State's reputation, it constitutes de facto a bonus for non-compliance, which is unlikely to discourage Member States, in case of doubt, from granting abusive tax benefits, rather the contrary; ***points out in addition that paying back illegally granted State aids does not make good the financial loss to the budgets of the Member States affected by the relevant tax ruling issued;***

Or. fr

**Amendment 506**  
**Cora van Nieuwenhuizen, Ulla Tørnæs, Philippe De Backer**

**Motion for a resolution**  
**Paragraph 56**

*Motion for a resolution*

56. Stresses that ongoing investigations could lead, in the event of infringement of EU rules, to the recovery, by the Member State which approved the considered tax measure, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings; stresses that,

*Amendment*

56. Stresses that ongoing investigations could lead, in the event of infringement of EU rules, to the recovery, by the Member State which approved the considered tax measure, of the amount corresponding to the illegal State aid granted to the beneficiary undertakings; stresses that,

although this may have a significant negative effect on that specific Member State's reputation, it constitutes de facto a bonus for non-compliance, which is unlikely to discourage Member States, in case of doubt, from *granting abusive tax benefits, rather the contrary*;

although this may have a significant negative effect on that specific Member State's reputation, it constitutes de facto a bonus for non-compliance, which is unlikely to discourage Member States, in case of doubt, from *engaging in illegal state aid practices*;

Or. en

#### **Amendment 507**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

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

##### **Paragraph 58**

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

58. Recalls that tax rulings should be aimed at providing legal certainty and create legitimate expectations for their beneficiaries; *stresses, against a background where national rulings can be challenged by state aid rules at EU level, that a risk exists of mass notifications of individual rulings requests from Member States for advance clearance by the Commission with a view to avoiding legal uncertainties for tax administrations and undertakings*;

###### *Amendment*

58. Recalls that tax rulings should be *strictly* aimed at providing legal certainty and create legitimate expectations for their beneficiaries;

Or. en

#### **Amendment 508**

**Peter Simon**

on behalf of the S&D Group

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

##### **Paragraph 58**

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

58. Recalls that tax rulings should be

###### *Amendment*

58. Recalls that tax rulings should be



aimed at providing legal certainty and create legitimate expectations for their beneficiaries; stresses, against a background where national rulings can be challenged by state aid rules at EU level, that a risk exists of mass notifications of individual rulings requests from Member States for advance clearance by the Commission with a view to avoiding legal uncertainties for tax administrations and undertakings;

aimed at providing legal certainty and create legitimate expectations for their beneficiaries; stresses, against a background where national rulings can be challenged by state aid rules at EU level, that a risk exists of mass notifications of individual rulings requests from Member States for advance clearance by the Commission with a view to avoiding legal uncertainties for tax administrations and undertakings; *stresses that an increased capacity within the Commission and improved processes for transmitting information are the appropriate ways to handle an increased flow of notifications as well as the reinforced transparency required from Member States in tax matters;*

Or. en

**Amendment 509**  
**Evelyn Regner**

**Motion for a resolution**  
**Paragraph 58 a (new)**

*Motion for a resolution*

*Amendment*

*58a. Emphasises that it is not tax rulings as such that are considered problematic but rather their contents in regard to absences of adequate transparency rules as well as reporting requirements. and therefore stresses the importance of regular data exchange between the EC and member states as well as the implementation a publicly accessible EU-register;*

Or. en

**Amendment 510**  
**Jonás Fernández, Ramón Jáuregui Atondo, Eider Gardiazabal Rubial**

**Motion for a resolution**  
**Subheading 9**

*Motion for a resolution*

Third countries

*Amendment*

Third countries *and crown and dependent territories*

Or. en

**Amendment 511**  
**Cora van Nieuwenhuizen, Ulla Tørnæs**

**Motion for a resolution**  
**Paragraph 59**

*Motion for a resolution*

59. Is concerned that the negative spillover effects of harmful tax practices by MNCs seem to be far more significant on developing countries than on developed countries<sup>26</sup>, as the former derive a greater proportion of their revenue from corporate tax and have weaker public finance systems, regulatory environments and administrative capacity to ensure tax compliance and tackle these harmful tax practices; stresses that, *at the same time, the few ‘winners’ of global tax competition, which are those countries with very attractive corporate tax policies inside and outside the EU, present some disproportionate economic fundamentals as compared with their size and real economic activity especially when looking into, for instance, the number of resident companies per inhabitant, the amount of foreign profits booked, FDI or outgoing financial flows as compared to GDP, etc.; notes that this demonstrates the artificial nature of their tax base and incoming financial flows and the disconnection which the current tax systems allows between where value is generated and where taxation is operated;*

*Amendment*

59. Is concerned that the negative spillover effects of harmful tax practices by MNCs seem to be far more significant on developing countries than on developed countries<sup>26</sup>, as the former derive a greater proportion of their revenue from corporate tax and have weaker public finance systems, regulatory environments and administrative capacity to ensure tax compliance and tackle these harmful tax practices; stresses that *there should be a match* between where value is generated and where taxation is operated;

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<sup>26</sup> IMF policy paper, ‘Spillovers in international corporate taxation’, 9 May 2014.

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<sup>26</sup> IMF policy paper, ‘Spillovers in international corporate taxation’, 9 May 2014.

Or. en

## **Amendment 512** **Ulla Tørnæs**

### **Motion for a resolution** **Paragraph 59**

#### *Motion for a resolution*

59. Is concerned that the negative spillover effects of harmful tax practices by MNCs seem to be far more significant on developing countries than on developed countries<sup>26</sup>, as the former derive a greater proportion of their revenue from corporate tax and have weaker public finance systems, regulatory environments and administrative capacity to ensure tax compliance and tackle these harmful tax practices; stresses that, at the same time, the few ‘winners’ of global tax competition, which are those countries with very attractive corporate tax policies inside and outside the EU, present some disproportionate economic fundamentals as compared with their size and real economic activity especially when looking into, for instance, the number of resident companies per inhabitant, the amount of foreign profits booked, FDI or outgoing financial flows as compared to GDP, etc.; notes that this demonstrates the artificial nature of their tax base and incoming financial flows and the disconnection which the current tax systems allows between where value is generated and where taxation is operated;

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<sup>26</sup> IMF policy paper, ‘Spillovers in international corporate taxation’, 9 May

#### *Amendment*

59. Is concerned that the negative spillover effects of harmful tax practices by *some* MNCs seem to be far more significant on developing countries than on developed countries<sup>26</sup>, as the former derive a greater proportion of their revenue from corporate tax and have weaker public finance systems, regulatory environments and administrative capacity to ensure tax compliance and tackle these harmful tax practices; stresses that, at the same time, the few ‘winners’ of global tax competition, which are those countries with very attractive corporate tax policies inside and outside the EU, present some disproportionate economic fundamentals as compared with their size and real economic activity especially when looking into, for instance, the number of resident companies per inhabitant, the amount of foreign profits booked, FDI or outgoing financial flows as compared to GDP, etc.; notes that this demonstrates the artificial nature of their tax base and incoming financial flows and the disconnection which the current tax systems allows between where value is generated and where taxation is operated;

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<sup>26</sup> IMF policy paper, ‘Spillovers in international corporate taxation’, 9 May

2014.

2014.

Or. en

**Amendment 513**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 59 a (new)**

*Motion for a resolution*

*Amendment*

*59a. Stresses that harmful tax practices affecting developing countries fall within the scope of illicit financial flows that covers not only artificial capital flows such as aggressive tax planning schemes but also financial crimes such as money-laundering and terrorism financing; notes the importance to pay special attention to developing countries when establishing new corporate tax rules as they are the most affected by corporate tax dodging; highlights that while around 6% of EU assets are estimated to be held offshore, over 30% of African assets are, representing a huge potential source of tax revenues;*

Or. en

**Amendment 514**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari, Matt Carthy**

**Motion for a resolution**

**Paragraph 60**

*Motion for a resolution*

*Amendment*

60. Stresses that tax competition is far from being limited to the Member States, including their dependent or associated territories, and that most practices under

60. Stresses that tax competition is far from being limited to the Member States, including their dependent or associated territories, and that most practices under

consideration have an international dimension, through the shifting of profits to low- or no-tax or secrecy jurisdictions where, often, no substantial economic activity takes place; deplores the lack of a coordinated approach on the part of the Member States vis-à-vis all those jurisdictions, not only in terms of joint action or reaction against their harmful practices, but also, despite the Commission's efforts, regarding their identification and the relevant criteria; strongly supports, therefore, the Commission's 2012 proposal, which includes substantial criteria for ensuring fair competition in addition to transparency and the exchange of information, as well as the recent publication, in the Commission's tax package of 17 June 2015, of a list of non-cooperative tax jurisdictions, established following a 'common denominator' approach on the basis of lists existing at national level; stresses that the establishment of such a list is a prerequisite for taking appropriate action against such jurisdictions;

consideration have an international dimension, through the shifting of profits to low- or no-tax or secrecy jurisdictions where, often, no substantial economic activity takes place; deplores the lack of a coordinated approach on the part of the Member States vis-à-vis all those jurisdictions, not only in terms of joint action or reaction against their harmful practices, but also, despite the Commission's efforts, regarding their identification and the relevant criteria; strongly supports, therefore, the Commission's 2012 proposal, which includes substantial criteria for ensuring fair competition in addition to transparency and the exchange of information; ***regrets, however that , as well as this the proposal was based on the outdated 1998 OECD criteria for the definition of harmful tax measures and, in particular, that*** the recent publication, in the Commission's tax package of 17 June 2015, of a list of non-cooperative tax jurisdictions, established following a 'common denominator' approach on the basis of lists existing at national level, ***is not based on substantial criteria and therefore leaves out a large number of crucial tax planning jurisdictions within and outside the EU; stresses that, in this logic, tax planning jurisdictions have an incentive to lobby individual Member States for a removal from their national lists, for instance with the argument that they exchange information on private financial assets (which is far from sufficient for countering business tax avoidance), and that this impacts the EU categorisation;*** stresses that the establishment of such a list is a prerequisite for taking appropriate action against such jurisdictions;

Or. en

#### **Amendment 515**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest**

**Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 60**

*Motion for a resolution*

60. Stresses that tax competition is far from being limited to the Member States, including their dependent or associated territories, and that most practices under consideration have an international dimension, through the shifting of profits to low- or no-tax or secrecy jurisdictions where, often, no substantial economic activity takes place; deplores the lack of a coordinated approach on the part of the Member States vis-à-vis all those jurisdictions, not only in terms of joint action or reaction against their harmful practices, but also, despite the Commission's efforts, regarding their identification and the relevant criteria; strongly supports, therefore, the Commission's 2012 proposal, which includes substantial criteria for ensuring fair competition in addition to transparency and the exchange of information, as well as the recent publication, in the Commission's tax package of 17 June 2015, of a list of non-cooperative tax jurisdictions, established following a 'common denominator' approach on the basis of lists existing at national level; stresses that the establishment of such a list is a prerequisite for taking appropriate action against such jurisdictions;

*Amendment*

60. Stresses that tax competition is far from being limited to the Member States, including their dependent or associated territories, and that most practices under consideration have an international dimension, through the shifting of profits to low- or no-tax or secrecy jurisdictions where, often, no substantial economic activity takes place; deplores the lack of a coordinated approach on the part of the Member States vis-à-vis all those jurisdictions, not only in terms of joint action or reaction against their harmful practices, but also, despite the Commission's efforts, regarding their identification and the relevant criteria; strongly supports, therefore, the Commission's 2012 proposal, which includes substantial criteria for ensuring fair competition in addition to transparency and the exchange of information, as well as the recent publication, in the Commission's tax package of 17 June 2015, of a list of non-cooperative tax jurisdictions, established following a 'common denominator' approach on the basis of lists existing at national level; ***deplores the pressure imposed on some member states or the European Commission to withdraw their respective lists***; stresses that the establishment of such a list is a prerequisite for taking appropriate action against such jurisdictions ***and should soon be followed by a common definition of tax havens and a common approach regarding sanctions against these listed jurisdictions***; ***encourages the European Commission to go further with this list and assess whether European countries also respect good governance principles in tax matters***;

**Amendment 516****Jonás Fernández, Ramón Jáuregui Atondo, Eider Gardiazabal Rubial****Motion for a resolution****Paragraph 60***Motion for a resolution*

60. Stresses that tax competition is far from being limited to the Member States, including their dependent or associated territories, and that most practices under consideration have an international dimension, through the shifting of profits to low- or no-tax or secrecy jurisdictions where, often, no substantial economic activity takes place; deplores the lack of a coordinated approach on the part of the Member States vis-à-vis all those jurisdictions, not only in terms of joint action or reaction against their harmful practices, but also, despite the Commission's efforts, regarding their identification and the relevant criteria; strongly supports, therefore, the Commission's 2012 proposal, which includes substantial criteria for ensuring fair competition in addition to transparency and the exchange of information, as well as the recent publication, in the Commission's tax package of 17 June 2015, of a list of non-cooperative tax jurisdictions, established following a 'common denominator' approach on the basis of lists existing at national level; stresses that the establishment of such a list is a prerequisite for taking appropriate action against such jurisdictions;

*Amendment*

60. Stresses that tax competition is far from being limited to the Member States, including their dependent or associated territories, and that most practices under consideration have an international dimension, through the shifting of profits to low- or no-tax or secrecy jurisdictions where, often, no substantial economic activity takes place, ***a criterion that should become fundamental and which requires a common EU definition***; deplores the lack of a coordinated approach on the part of the Member States vis-à-vis all those jurisdictions, not only in terms of joint action or reaction against their harmful practices, but also, despite the Commission's efforts, regarding their identification and the relevant criteria; strongly supports, therefore, the Commission's 2012 proposal, which includes substantial criteria for ensuring fair competition in addition to transparency and the exchange of information, as well as the recent publication, in the Commission's tax package of 17 June 2015, of a list of non-cooperative tax jurisdictions, established following a 'common denominator' approach on the basis of lists existing at national level; stresses that the establishment of such a list is a prerequisite for taking appropriate action against such ***jurisdictions and that should be based not just on national lists but on a rigorous and objective definition of tax havens according to the three key criteria of granting fiscal advantages to non-residents (individuals or companies)***

*without requiring that substantial economic activity be made in the country, providing significantly lower effective rate of taxation (individuals or companies), and not guaranteeing automatic exchange of information with other jurisdictions;*

Or. en

## **Amendment 517**

**Peter Simon**

on behalf of the S&D Group

### **Motion for a resolution**

#### **Paragraph 60**

##### *Motion for a resolution*

60. Stresses that tax competition is far from being limited to the Member States, including their dependent or associated territories, and that most practices under consideration have an international dimension, through the shifting of profits to low- or no-tax or secrecy jurisdictions where, often, no substantial economic activity takes place; deplores the lack of a coordinated approach on the part of the Member States vis-à-vis all those jurisdictions, not only in terms of joint action or reaction against their harmful practices, but also, despite the Commission's efforts, regarding their identification and the relevant criteria; strongly supports, therefore, the Commission's 2012 proposal, which includes substantial criteria for ensuring fair competition in addition to transparency and the exchange of information, as well as the recent publication, in the Commission's tax package of 17 June 2015, of a list of non-cooperative tax jurisdictions, established following a 'common denominator' approach on the basis of lists existing at national level; stresses that the establishment of such a list is a prerequisite for taking appropriate action against such

##### *Amendment*

60. Stresses that tax competition is far from being limited to the Member States, including their dependent or associated territories, and that most practices under consideration have an international dimension, through the shifting of profits to low- or no-tax or secrecy jurisdictions where, often, no substantial economic activity takes place; deplores the lack of a coordinated approach on the part of the Member States vis-à-vis all those jurisdictions, not only in terms of joint action or reaction against their harmful practices, but also, despite the Commission's efforts, regarding their identification and the relevant criteria; strongly supports, therefore, the Commission's 2012 proposal, which includes substantial criteria for ensuring fair competition in addition to transparency and the exchange of information, as well as the recent publication, in the Commission's tax package of 17 June 2015, of a list of non-cooperative tax jurisdictions, established following a 'common denominator' approach on the basis of lists existing at national level; stresses that the establishment of such a list is a prerequisite for taking appropriate action against such



jurisdictions;

jurisdictions; *believes that this list should be the first iteration of a process that results in a rigorous, objective definition of 'tax havens' which can then inform future lists;*

Or. en

**Amendment 518**  
**Emmanuel Maurel**

**Motion for a resolution**  
**Paragraph 60**

*Motion for a resolution*

60. Stresses that tax competition is far from being limited to the Member States, including their dependent or associated territories, and that most practices under consideration have an international dimension, through the shifting of profits to low- or no-tax or secrecy jurisdictions where, often, no substantial economic activity takes place; deplores the lack of a coordinated approach on the part of the Member States vis-à-vis all those jurisdictions, not only in terms of joint action or reaction against their harmful practices, but also, despite the Commission's efforts, regarding their identification and the relevant criteria; strongly supports, therefore, the Commission's 2012 proposal, which includes substantial criteria for ensuring fair competition in addition to transparency and the exchange of information, as well as the recent publication, in the Commission's tax package of 17 June 2015, of a list of non-cooperative tax jurisdictions, established following a 'common denominator' approach on the basis of lists existing at national level; stresses that the establishment of such a list *is a prerequisite for taking appropriate action against* such jurisdictions;

*Amendment*

60. Stresses that tax competition is far from being limited to the Member States, including their dependent or associated territories, and that most practices under consideration have an international dimension, through the shifting of profits to low- or no-tax or secrecy jurisdictions where, often, no substantial economic activity takes place; deplores the lack of a coordinated approach on the part of the Member States vis-à-vis all those jurisdictions, not only in terms of joint action or reaction against their harmful practices, but also, despite the Commission's efforts, regarding their identification and the relevant criteria; strongly supports, therefore, the Commission's 2012 proposal, which includes substantial criteria for ensuring fair competition in addition to transparency and the exchange of information, as well as the recent publication, in the Commission's tax package of 17 June 2015, of a list of non-cooperative tax jurisdictions, established following a 'common denominator' approach on the basis of lists existing at national level; stresses that the establishment of such a list *must be accompanied without fail by appropriate preventive measures such as an end to parent-subsidiary arrangements or a*

*withholding tax on outflows from an EU Member State to such jurisdictions;*

Or. fr

**Amendment 519**

**Cora van Nieuwenhuizen, Ulla Tørnæs**

**Motion for a resolution**

**Paragraph 60 a (new)**

*Motion for a resolution*

*Amendment*

*60a. Stresses that the criteria for being put on such a list should be clear in advance, as well as the consequences of non-compliance; stresses that the developments within the OECD Global Forum should be closely monitored; stresses that the list should only contain third countries;*

Or. en

**Amendment 520**

**Peter Simon**

on behalf of the S&D Group

**Motion for a resolution**

**Paragraph 60 a (new)**

*Motion for a resolution*

*Amendment*

*60a. Considers particularly harmful the behaviour of certain crown and dependent territories, which act as tax havens within the Union, advertising themselves as tax elusion centres with close to zero corporate taxation, where there are more companies than inhabitants, and where companies are by and large devoid of any employee;*

Or. en

## Amendment 521

Fabio De Masi, Marisa Matias, Paloma López Bermejo, Miguel Viegas, Rina Ronja Kari, Matt Carthy

### Motion for a resolution

#### Paragraph 61

##### *Motion for a resolution*

61. Stresses that the *OECD's* work in this regard ***achieved some significant results in terms of transparency and the exchange of information; welcomes in particular*** the signature, by close to 100 countries as of June 2015, of the OECD Multilateral Convention of Administrative Assistance in Tax Matters (the 'Joint Convention'), which provides for administrative cooperation between states in the assessment and collection of taxes, in particular with a view to combating tax avoidance and evasion;

##### *Amendment*

61. Stresses that the *OECD's* work in this regard ***only achieved*** results ***on paper, but that*** the signature, by close to 100 countries as of June 2015, of the OECD Multilateral Convention of Administrative Assistance in Tax Matters (the 'Joint Convention'), which provides for administrative cooperation between states in the assessment and collection of taxes, in particular with a view to combating tax avoidance and evasion, ***did not lead to significant advances in this fight in practice; is concerned, in this context, about the widespread practice of 'constructive non-compliance' whereby states adhere to international standards in theory without changing their approach to business taxation in practice;***

Or. en

## Amendment 522

Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun

on behalf of the Verts/ALE Group

### Motion for a resolution

#### Paragraph 61

##### *Motion for a resolution*

61. Stresses that the *OECD's* work in ***this regard achieved some significant results in*** terms of transparency and the exchange of information; welcomes in particular the signature, by close to 100 countries as of

##### *Amendment*

61. Stresses that the *OECD's* work in terms of transparency and the exchange of information ***is progressing at the global level but bears significant limits;*** welcomes in particular the signature, by

June 2015, of the OECD Multilateral Convention of Administrative Assistance in Tax Matters (the 'Joint Convention'), which provides for administrative cooperation between states in the assessment and collection of taxes, in particular with a view to combating tax avoidance and evasion;

close to 100 countries as of June 2015, of the OECD Multilateral Convention of Administrative Assistance in Tax Matters (the 'Joint Convention'), which provides for administrative cooperation between states in the assessment and collection of taxes, in particular with a view to combating tax avoidance and evasion;

Or. en

**Amendment 523**  
**Brian Hayes**

**Motion for a resolution**  
**Paragraph 62**

*Motion for a resolution*

*Amendment*

***62. Stresses, however, that the OECD's work on its former list of uncooperative tax havens was based on a political process which led to arbitrary compromises already when setting the criteria for the lists, such as the requirement to conclude tax agreements with 12 other countries, and resulted in no jurisdiction being listed as an uncooperative tax haven; stresses that its current approach is still based on criteria which refer to tax transparency and the exchange of information, and are not comprehensive enough to address the harmfulness of certain tax practices; notes that, whatever its merits, this limits the relevance of the OECD's approach to identifying those tax jurisdictions which are pillars of tax avoidance practices and harmful tax competition worldwide; stresses, in particular, that this approach does not refer to any qualitative indicators for an objective assessment of compliance with good governance practices or consider quantitative data such as book profits, incoming and outgoing financial flows and their (dis)connection from the***

***deleted***

**Amendment 524**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Miguel Viegas, Rina Ronja Kari**

**Motion for a resolution**

**Paragraph 62**

*Motion for a resolution*

62. Stresses, however, that the OECD's work on its former list of uncooperative tax havens was based on a political process which led to arbitrary compromises already when setting the criteria for the lists, such as the requirement to conclude tax agreements with 12 other countries, and resulted in no jurisdiction being listed as an uncooperative tax haven; stresses that its current approach is still based on criteria which refer to tax transparency and the exchange of information, and are not comprehensive enough to address the harmfulness of certain tax practices; notes that, whatever its merits, this limits the relevance of the OECD's approach to identifying those tax jurisdictions which are pillars of tax avoidance practices and harmful tax competition worldwide; stresses, in particular, that this approach does not refer to any qualitative indicators for an objective assessment of compliance with good governance practices or consider quantitative data such as book profits, incoming and outgoing financial flows and their (dis)connection from the economic reality in a given jurisdiction;

*Amendment*

62. Stresses, however, that the OECD's work on its former list of uncooperative tax havens was based on a political process which led to arbitrary compromises already when setting the criteria for the lists, such as the requirement to conclude tax agreements with 12 other countries, and resulted in no jurisdiction being listed as an uncooperative tax haven; stresses that its current approach is still based on criteria which refer to tax transparency and the exchange of information, and are not comprehensive enough to address the harmfulness of certain tax practices; notes that, whatever its merits, this limits the relevance of the OECD's approach to identifying those tax jurisdictions which are pillars of tax avoidance practices and harmful tax competition worldwide; stresses, in particular, that this approach does not refer to any qualitative indicators for an objective assessment of compliance with good governance practices or consider quantitative data such as book profits, incoming and outgoing financial flows and their (dis)connection from the economic reality in a given jurisdiction; ***regrets, in addition, that the lack of objective substance criteria in the definition of tax havens opens to door for non-tax related, or even geopolitical judgements;***

## Amendment 525

Jonás Fernández, Ramón Jáuregui Atondo, Eider Gardiazabal Rubial

### Motion for a resolution

#### Paragraph 62

##### *Motion for a resolution*

62. Stresses, however, that the OECD's work on its former list of uncooperative tax havens was based on a political process which led to arbitrary compromises already when setting the criteria for the lists, such as the requirement to conclude tax agreements with 12 other countries, and resulted in no jurisdiction being listed as an uncooperative tax haven; stresses that its current approach is still based on criteria which refer to tax transparency and the exchange of information, and are not comprehensive enough to address the harmfulness of certain tax practices; notes that, whatever its merits, this limits the relevance of the OECD's approach to identifying those tax jurisdictions which are pillars of tax avoidance practices and harmful tax competition worldwide; stresses, in particular, that this approach does not refer to any qualitative indicators for an objective assessment of compliance with good governance practices or consider quantitative data such as book profits, incoming and outgoing financial flows and their (dis)connection from the economic reality in a given jurisdiction;

##### *Amendment*

62. Stresses, however, that the OECD's work on its former list of uncooperative tax havens was based on a political process which led to arbitrary compromises already when setting the criteria for the lists, such as the requirement to conclude tax agreements with 12 other countries, and resulted in no jurisdiction being listed as an uncooperative tax haven; stresses that its current approach is still based on criteria which refer to tax transparency and the exchange of information, and are not comprehensive enough to address the harmfulness of certain tax practices, ***such as close-to-zero corporate tax rates and the exclusion of the sufficient economic substance criterion***; notes that, whatever its merits, this limits the relevance of the OECD's approach to identifying those tax jurisdictions which are pillars of tax avoidance practices and harmful tax competition worldwide; stresses, in particular, that this approach does not refer to any qualitative indicators for an objective assessment of compliance with good governance practices or consider quantitative data such as book profits, incoming and outgoing financial flows and their (dis)connection from the economic reality in a given jurisdiction;

Or. en

## Amendment 526

Pirkko Ruohonen-Lerner

### Motion for a resolution

#### Paragraph 63

*Motion for a resolution*

63. Underlines, moreover, the fact that these lists can be used at national level to implement national protection and anti-avoidance rules *vis-à-vis* third countries (such as a limitation on benefits, the application of a principal purpose test, rules on controlled foreign corporations, etc.), and that the limitations of such lists can therefore also limit the scope and effectiveness of national measures aimed at tackling harmful tax practices;

*Amendment*

63. Underlines, moreover, the fact that these lists can be used at national level to implement national protection and anti-avoidance rules *vis-à-vis* third countries (such as a limitation on benefits, the application of a principal purpose test, rules on controlled foreign corporations, ***rules on private equity investments by public Development Finance Institutions*** etc.), and that the limitations of such lists can therefore also limit the scope and effectiveness of national measures aimed at tackling harmful tax practices;

Or. en

**Amendment 527**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 64**

*Motion for a resolution*

64. Is convinced that ensuring fair competition in the internal market and protecting Member States' tax bases depends very much on addressing the weakest link regarding interactions with low- or no-tax and secrecy jurisdictions since the existence of a tax gateway (e.g. no withholding tax) to third countries, irrespective of their tax practices, considerably increases tax avoidance opportunities within the EU;

*Amendment*

64. Is convinced that ensuring fair competition in the internal market and protecting Member States' tax bases depends very much on addressing the weakest link regarding interactions with low- or no-tax and secrecy jurisdictions since the existence of a tax gateway (e.g. no withholding tax) to third countries, irrespective of their tax practices, considerably increases tax avoidance opportunities within the EU; ***highlights that, taking into account the BEPS proposals[1], Member States can prevent treaty shopping and other perceived forms of treaty abuse by changing their tax treaties with third countries which too often transfer taxing rights away and lower withholding tax payments for***

*developing countries; suggests to set up a European model of tax treaty which could replace for all or for a number EU states to start with the thousands of bilateral treaty and therefore reduce red tape and loopholes;*

[1]

<http://www.oecd.org/tax/treaties/revised-discussion-draft-beps-action-6-prevent-treaty-abuse.pdf>

Or. en

### **Amendment 528**

**Peter Simon**

on behalf of the S&D Group

### **Motion for a resolution**

#### **Paragraph 64**

#### *Motion for a resolution*

64. Is convinced that ensuring fair competition in the internal market and protecting Member States' tax bases depends very much on addressing the weakest link regarding interactions with low- or no-tax and secrecy jurisdictions since the existence of a tax gateway (e.g. no withholding tax) to third countries, irrespective of their tax practices, considerably increases tax avoidance opportunities within the EU;

#### *Amendment*

64. Is convinced that ensuring fair competition in the internal market and protecting Member States' tax bases depends very much on addressing the weakest link regarding interactions with low- or no-tax and secrecy jurisdictions since the existence of a tax gateway (e.g. no withholding tax ***at the external border***) to third countries, irrespective of their tax practices, considerably increases tax avoidance opportunities within the EU; ***considers that sanctions should be applied to uncooperative jurisdictions;***

Or. en

### **Amendment 529**

**Ulla Tørnæs, Cora van Nieuwenhuizen**

### **Motion for a resolution**

#### **Paragraph 64**



*Motion for a resolution*

64. Is convinced that ensuring fair competition in the internal market and protecting Member States' tax bases depends very much on addressing the weakest link regarding interactions with low- or no-tax and secrecy jurisdictions since the existence of a tax gateway (e.g. no withholding tax) to third countries, irrespective of their tax practices, considerably increases tax avoidance opportunities within the EU;

*Amendment*

64. Is convinced that ensuring fair competition in the internal market and protecting Member States' tax bases depends very much on addressing the weakest link regarding interactions with low- or no-tax and secrecy jurisdictions, ***bearing in mind that tax rates are the competence of Member States***, since the existence of a tax gateway (e.g. no withholding tax) to third countries, irrespective of their tax practices, considerably increases tax avoidance opportunities within the EU;

Or. en

**Amendment 530**

**Danuta Maria Hübner, Frank Engel, Gunnar Hökmark, Luděk Niedermayer, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

**Motion for a resolution  
Paragraph 64**

*Motion for a resolution*

64. Is convinced that ensuring fair competition in the internal market and protecting Member States' tax bases depends very much on addressing the weakest link regarding interactions with low- or no-tax and secrecy jurisdictions since the existence of a tax gateway (***e.g. no withholding tax***) to third countries, irrespective of their tax practices, considerably increases tax avoidance opportunities within the EU;

*Amendment*

64. Is convinced that ensuring fair competition in the internal market and protecting Member States' tax bases depends very much on addressing the weakest link regarding interactions with low- or no-tax and secrecy jurisdictions since the existence of a tax gateway to third countries, irrespective of their tax practices, considerably increases tax avoidance opportunities within the EU;

Or. en

**Amendment 531  
Paul Tang**

**Motion for a resolution**  
**Paragraph 65**

*Motion for a resolution*

65. Stresses that a coordinated approach by Member States vis-à-vis both developing and developed countries could prove much more effective in tackling harmful tax practices and promoting greater reciprocity in tax matters;

*Amendment*

65. Stresses that a coordinated approach by Member States vis-à-vis both developing and developed countries, ***taking into account the existing bilateral tax treaties***, could prove much more effective in tackling harmful tax practices and promoting greater reciprocity in tax matters;

Or. en

**Amendment 532**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 66**

*Motion for a resolution*

66. Stresses that, in response to pressure from both the EU and the G20 on the issue of tax transparency and in the context of the financial and economic crisis, some third countries have finally signed tax information exchange agreements (TIEAs) with the EU, which should improve cooperation with those countries; points out that, in the case of Switzerland, an agreement was signed in May 2015, after a long 'transitional' period during which this important commercial partner of the EU, because of its long-term candidate country status, benefited from privileged access to the single market, but, at the same time, did not cooperate in other areas, in particular taxation;

*Amendment*

66. Stresses that, in response to pressure from both the EU and the G20 on the issue of tax transparency and in the context of the financial and economic crisis, some third countries have finally signed tax information exchange agreements (TIEAs) with the EU, which should improve cooperation with those countries; points out that, in the case of Switzerland, an agreement was signed in May 2015, after a long 'transitional' period during which this important commercial partner of the EU, because of its long-term candidate country status, benefited from privileged access to the single market, but, at the same time, did not cooperate in other areas, in particular taxation; ***highlights the risk that Switzerland, while committing to automatic exchange of information, simultaneously implements other potentially damaging tax measures in the***

*future; hopes the Swiss authorities will ratify and implement into national law the new agreement as soon as possible to make automatic information exchange a reality;*

Or. en

### **Amendment 533**

**Michael Theurer, Elisa Ferreira**

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

##### **Paragraph 66**

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

66. Stresses that, in response to pressure from both the EU and the G20 on the issue of tax transparency and in the context of the financial and economic crisis, some third countries have finally signed tax information exchange agreements (TIEAs) with the EU, which should improve cooperation with those countries; points out that, in the case of Switzerland, an agreement was signed in May 2015, after a long ‘transitional’ period during which this important commercial partner of the EU, *because of its long-term candidate country status*, benefited from privileged access to the single market, but, at the same time, did not cooperate in other areas, in particular taxation;

###### *Amendment*

66. Stresses that, in response to pressure from both the EU and the G20 on the issue of tax transparency and in the context of the financial and economic crisis, some third countries have finally signed tax information exchange agreements (TIEAs) with the EU, which should improve cooperation with those countries; points out that, in the case of Switzerland, an agreement was signed in May 2015, after a long ‘transitional’ period during which this important commercial partner of the EU, benefited from privileged access to the single market, but, at the same time, did not cooperate in other areas, in particular taxation;

Or. en

### **Amendment 534**

**Thomas Mann**

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

##### **Paragraph 66**

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

66. Stresses that, in response to pressure

###### *Amendment*

66. Stresses that, in response to pressure

from both the EU and the G20 on the issue of tax transparency and in the context of the financial *and* economic crisis, some third countries have finally signed tax information exchange agreements (TIEAs) with the EU, which should improve cooperation with those countries; points out that, in the case of Switzerland, an agreement was signed in May 2015, after a long ‘transitional’ period during which this important commercial partner of the EU, because of its long-term candidate country status, benefited from privileged access to the single market, but, at the same time, did not cooperate in other areas, in particular taxation;

from both the EU and the G20 on the issue of tax transparency and in the context of the financial, economic *and debt* crisis, some third countries have finally signed tax information exchange agreements (TIEAs) with the EU, which should improve cooperation with those countries; points out that, in the case of Switzerland, an agreement was signed in May 2015, after a long ‘transitional’ period during which this important commercial partner of the EU, because of its long-term candidate country status, benefited from privileged access to the single market, but, at the same time, did not cooperate in other areas, in particular taxation;

Or. de

#### **Amendment 535**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

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

#### **Paragraph 66 a (new)**

*Motion for a resolution*

*Amendment*

***66a. Notes that despite ongoing negotiations, progress remain slow for signing similar cooperation agreements with San Marino, Monaco, Liechtenstein and Andorra; regrets that the European Commission does not have a similar European mandate to negotiate automatic information exchange agreements with overseas territories currently covered by the EU Savings Tax Directive;***

Or. en

#### **Amendment 536**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 66 b (new)**

*Motion for a resolution*

*Amendment*

**66b. Welcomes that the United States have been at the forefront in the fight against tax fraud and tax evasion, particularly against banks and other financial institutions facilitating tax dodging but deplores that US measures to collect information on beneficial ownership are mainly unilateral and that some states in the US like Delaware offer a high degree of corporate secrecy;**

Or. en

**Amendment 537**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Miguel Viegas, Rina Ronja Kari, Matt Carthy**

**Motion for a resolution**  
**Paragraph 67**

*Motion for a resolution*

*Amendment*

67. Notes with concern that many developing countries find themselves particularly vulnerable to tax avoidance activities by corporations, and that the main cause of missed revenue for developing countries' national budgets lies in the transfer pricing practices of MNCs<sup>27</sup>; stresses, furthermore, that these countries find themselves in a very weak bargaining position in relation to certain MNCs or foreign direct investors 'shopping around' the world in search of tax subsidies and exemptions; denounces the fact that, according to some estimates<sup>28</sup>, these losses suffered by national budgets amount to around EUR 125 billion in tax revenues annually;

67. Notes with concern that many developing countries find themselves particularly vulnerable to tax avoidance activities by corporations, and that the main cause of missed revenue for developing countries' national budgets lies in the transfer pricing practices of MNCs<sup>27</sup>; stresses, furthermore, that these countries find themselves in a very weak bargaining position in relation to certain MNCs or foreign direct investors 'shopping around' the world in search of tax subsidies and exemptions; denounces the fact that, according to some estimates<sup>28</sup>, these losses suffered by national budgets amount to around EUR 125 billion in tax revenues annually; **further denounces that the tax treaties with developing countries transfer**

***taxing rights away from the developing countries while also lowering withholding tax payments;***

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<sup>27</sup> Study ‘Tax revenue mobilisation in developing countries: issues and challenges’, European Parliament, April 2014.

<sup>28</sup> Christian Aid report, 2008.

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<sup>27</sup> Study ‘Tax revenue mobilisation in developing countries: issues and challenges’, European Parliament, April 2014.

<sup>28</sup> Christian Aid report, 2008.

Or. en

### **Amendment 538**

**Peter Simon**

on behalf of the S&D Group

### **Motion for a resolution Paragraph 67**

#### *Motion for a resolution*

67. Notes with concern that many developing countries find themselves particularly vulnerable to tax avoidance activities by corporations, and that the main cause of missed revenue for developing countries’ national budgets lies in the transfer pricing practices of MNCs<sup>27</sup>; stresses, furthermore, that these countries find themselves in a very weak bargaining position in relation to certain MNCs or foreign direct investors ‘shopping around’ the world in search of tax subsidies and exemptions; denounces the fact that, according to some estimates<sup>28</sup>, these losses suffered by national budgets amount to around EUR 125 billion in tax revenues annually;

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<sup>27</sup> Study ‘Tax revenue mobilisation in developing countries: issues and challenges’, European Parliament, April

#### *Amendment*

67. Notes with concern that many developing countries find themselves particularly vulnerable to tax avoidance activities by corporations, and that the main cause of missed revenue for developing countries’ national budgets lies in the transfer pricing practices of MNCs<sup>27</sup>; stresses, furthermore, that these countries find themselves in a very weak bargaining position in relation to certain MNCs or foreign direct investors ‘shopping around’ the world in search of tax subsidies and exemptions; denounces the fact that, according to some estimates<sup>28</sup>, these losses suffered by national budgets amount to around EUR 125 billion in tax revenues annually; ***warns that without action now, some of these developing countries risk becoming the tax havens of the future;***

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<sup>27</sup> Study ‘Tax revenue mobilisation in developing countries: issues and challenges’, European Parliament, April

2014.

<sup>28</sup> Christian Aid report, 2008.

2014.

<sup>28</sup> Christian Aid report, 2008.

Or. en

### **Amendment 539**

**Ulla Tørnæs**

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

#### **Paragraph 67**

##### *Motion for a resolution*

67. Notes with concern that many developing countries find themselves particularly vulnerable to tax avoidance activities by corporations, and that the main cause of missed revenue for developing countries' national budgets lies in the transfer pricing practices of MNCs<sup>27</sup>; stresses, furthermore, that these countries find themselves in a very weak bargaining position in relation to certain MNCs or foreign direct investors '*shopping around the world in search of tax subsidies and exemptions*'; denounces the fact that, according to some estimates<sup>28</sup>, these losses suffered by national budgets amount to around EUR 125 billion in tax revenues annually;

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<sup>27</sup> Study 'Tax revenue mobilisation in developing countries: issues and challenges', European Parliament, April 2014.

<sup>28</sup> Christian Aid report, 2008.

##### *Amendment*

67. Notes with concern that many developing countries find themselves particularly vulnerable to tax avoidance activities by corporations, and that the main cause of missed revenue for developing countries' national budgets lies in the transfer pricing practices of MNCs<sup>27</sup>; stresses, furthermore, that these countries find themselves in a very weak bargaining position in relation to certain MNCs or foreign direct investors; denounces the fact that, according to some estimates<sup>28</sup>, these losses suffered by national budgets amount to around EUR 125 billion in tax revenues annually;

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<sup>27</sup> Study 'Tax revenue mobilisation in developing countries: issues and challenges', European Parliament, April 2014.

<sup>28</sup> Christian Aid report, 2008.

Or. en

### **Amendment 540**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 67**

*Motion for a resolution*

67. Notes with concern that many developing countries find themselves particularly vulnerable to tax avoidance activities by corporations, and that the main cause of missed revenue for developing countries' national budgets lies in the transfer pricing practices of MNCs<sup>27</sup>; stresses, furthermore, that these countries find themselves in a very weak bargaining position in relation to certain MNCs or foreign direct investors 'shopping around' the world in search of tax subsidies and exemptions; denounces the fact that, according to some estimates<sup>28</sup>, these losses suffered by national budgets amount to around EUR **125** billion in tax revenues annually;

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<sup>27</sup> Study 'Tax revenue mobilisation in developing countries: issues and challenges', European Parliament, April 2014.

<sup>28</sup> *Christian Aid report, 2008.*

*Amendment*

67. Notes with concern that many developing countries find themselves particularly vulnerable to tax avoidance activities by corporations, and that the main cause of missed revenue for developing countries' national budgets lies in the transfer pricing practices of MNCs<sup>27</sup>; stresses, furthermore, that these countries find themselves in a very weak bargaining position in relation to certain MNCs or foreign direct investors 'shopping around' the world in search of tax subsidies and exemptions; denounces the fact that, according to some *UN* estimates<sup>28</sup>, these losses suffered by national budgets amount to around EUR **91** billion in tax revenues annually;

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<sup>27</sup> Study 'Tax revenue mobilisation in developing countries: issues and challenges', European Parliament, April 2014.

Or. en

**Amendment 541**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 67 a (new)**

*Motion for a resolution*

*Amendment*

***67a. Reminds Member States that they are bound under the EU treaty by the principle of policy coherence for development and must ensure their tax***



*policies do not undermine the EU objectives on development; encourages EU member states to conduct spillover analysis of their tax policies and their impacts on developing countries as suggested by the IMF;*

Or. en

**Amendment 542**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 67 b (new)**

*Motion for a resolution*

*Amendment*

*67b. Concludes that by not providing essential document requested by the Committee, the Council and the Commission did not respect the principle of sincere cooperation under the Lisbon treaty, impeding the European Parliament from fulfilling its mandate;*

Or. en

**Amendment 543**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 67 c (new)**

*Motion for a resolution*

*Amendment*

*67c. Calls upon clarifying in the revision of the inter-institutional agreement between EU institutions the obligations to cooperate from the Commission and the Council and from other stakeholders interacting with the European*

*Parliament, namely about sharing documents and testifying in committee debates;*

Or. en

**Amendment 544**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 67 d (new)**

*Motion for a resolution*

*Amendment*

*67d. Considers necessary to extend the current mandate of the special committee at least until February 2016 to obtain and analyse the full documentation requested and organise additional hearings based on the new evidence obtained;*

Or. en

**Amendment 545**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 67 e (new)**

*Motion for a resolution*

*Amendment*

*67e. Recalls that an inquiry committee would have had additional powers to request documents and depending on progress made for accessing information in the coming weeks, calls on continuing to discuss the possibility of creating an inquiry committee;*

Or. en

**Amendment 546**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Miguel Viegas, Rina Ronja Kari, Matt Carthy**

**Motion for a resolution**

**Paragraph 68 – introductory part**

*Motion for a resolution*

68. *Concludes, looking back to the mandate which it conferred on its special committee and despite the various limitations and obstacles encountered in carrying out its fact-finding missions, that:*

*Amendment*

68. *Regrets that due to the various limitations and obstacles encountered in carrying out its fact-finding missions, the special committee was unable to entirely fulfil the mandate conferred to it; concludes, however, in spite of these difficulties that:*

Or. en

**Amendment 547**

**Marco Zanni, Marco Valli, Rolandas Paksas**

**Motion for a resolution**

**Paragraph 68 – introductory part**

*Motion for a resolution*

68. Concludes, looking back to the mandate which it conferred on its special committee and despite the various limitations and obstacles encountered in carrying out its fact-finding missions, that:

*Amendment*

68. Concludes, looking back to the mandate which it conferred on its special committee and despite the various limitations and obstacles encountered in carrying out its fact-finding missions *and the lack of collaboration on the part of the Member States and other European institutions*, that:

Or. it

**Amendment 548**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 68 – introductory part**

*Motion for a resolution*

68. Concludes, looking back to the mandate which it conferred on its special committee and despite the various limitations and obstacles encountered in carrying out its fact-finding missions, that:

*Amendment*

68. Concludes, looking back to the mandate which it conferred on its special committee and despite the various limitations and obstacles *from other EU institutions, some Member-States and MNCs* encountered in carrying out its fact-finding missions, that:

Or. en

**Amendment 549**  
**Brian Hayes**

**Motion for a resolution**  
**Paragraph 68 – indent 1**

*Motion for a resolution*

*– without prejudice to the outcome of the Commission’s ongoing state aid investigations, the information gathered indicates that, in several cases, Member States did not comply with Article 107(1) of the TFEU, since they introduced tax rulings and other measures similar in nature or effect which, by favouring certain undertakings, have distorted competition within the internal market and affected trade between Member States,*

*Amendment*

*deleted*

Or. en

**Amendment 550**  
**Morten Messerschmidt**

**Motion for a resolution**  
**Paragraph 68 – indent 1**

*Motion for a resolution*

– without prejudice to the outcome of the Commission’s ongoing state aid investigations, the information gathered

*Amendment*

– without prejudice to the outcome of the Commission’s ongoing state aid investigations, the information gathered

indicates that, in several cases, Member States **did not** comply with Article 107(1) of the TFEU, since they introduced tax rulings and other measures similar in nature or effect which, by favouring certain undertakings, have distorted competition within the internal market and affected trade between Member States,

indicates that, in several cases, Member States **might not fully** comply with Article 107(1) of the TFEU, since they introduced tax rulings and other measures similar in nature or effect which, by favouring certain undertakings, **might** have distorted competition within the internal market and affected trade between Member States,

Or. en

**Amendment 551**  
**Marian Harkin**

**Motion for a resolution**  
**Paragraph 68 – indent 1**

*Motion for a resolution*

– without prejudice to the outcome of the Commission’s ongoing state aid investigations, **the information gathered indicates that, in several cases**, Member States did not comply with Article 107(1) of the TFEU, since they introduced tax rulings and other measures similar in nature or effect which, by favouring certain undertakings, have distorted competition within the internal market and affected trade between Member States,

*Amendment*

– without prejudice to the outcome of the Commission’s ongoing state aid investigations, **it is possible that** Member States did not comply with Article 107(1) of the TFEU, since they introduced tax rulings and other measures similar in nature or effect which, by favouring certain undertakings, have distorted competition within the internal market and affected trade between Member States,

Or. en

**Amendment 552**  
**Morten Messerschmidt**

**Motion for a resolution**  
**Paragraph 68 – indent 2**

*Motion for a resolution*

– Member States **did** not fully enforce Article 108 of the TFEU since they failed to formally notify the Commission of all their plans to grant tax-related aid, thereby

*Amendment*

– Member States **might** not fully enforce Article 108 of the TFEU since they **seem to have** failed to formally notify the Commission of all their plans to grant tax-

also infringing the corresponding provisions of Council Regulation (EC) No 659/1999; stresses that, as a result, the Commission could not keep under constant review all systems of aid, as provided for in Article 108 of the TFEU, since it did not have access to all the relevant information, at least before 2010, which is the period not covered by its ongoing investigations,

related aid, thereby also infringing the corresponding provisions of Council Regulation (EC) No 659/1999; stresses that, as a result, the Commission could not keep under constant review all systems of aid, as provided for in Article 108 of the TFEU, since it did not have access to all the relevant information, at least before 2010, which is the period not covered by its ongoing investigations,

Or. en

**Amendment 553**  
**Marian Harkin**

**Motion for a resolution**  
**Paragraph 68 – indent 2**

*Motion for a resolution*

– Member States did not fully enforce Article 108 of the TFEU since they failed to formally notify the Commission of all their plans to grant tax-related aid, thereby also infringing the corresponding provisions of Council Regulation (EC) No 659/1999; stresses that, as a result, the Commission could not keep under constant review all systems of aid, as provided for in Article 108 of the TFEU, since it did not have access to all the relevant information, at least before 2010, which is the period not covered by its ongoing investigations,

*Amendment*

– *Some* Member States did not fully enforce Article 108 of the TFEU since they failed to formally notify the Commission of all their plans to grant tax-related aid, thereby also infringing the corresponding provisions of Council Regulation (EC) No 659/1999; stresses that, as a result, the Commission could not keep under constant review all systems of aid, as provided for in Article 108 of the TFEU, since it did not have access to all the relevant information, at least before 2010, which is the period not covered by its ongoing investigations,

Or. en

**Amendment 554**  
**Jonás Fernández, Ramón Jáuregui Atondo, Eider Gardiazabal Rubial**

**Motion for a resolution**  
**Paragraph 68 – indent 2**

*Motion for a resolution*

– Member States did not fully enforce Article 108 of the TFEU since they failed to formally notify the Commission of all their plans to grant tax-related aid, thereby also infringing the corresponding provisions of Council Regulation (EC) No 659/1999; stresses that, as a result, the Commission could not keep under constant review all systems of aid, as provided for in Article 108 of the TFEU, since it did not have access to all the relevant information, at least before 2010, which is the period not covered by its ongoing investigations,

*Amendment*

– **Some** Member States did not fully enforce Article 108 of the TFEU since they failed to formally notify the Commission of all their plans to grant tax-related aid, thereby also infringing the corresponding provisions of Council Regulation (EC) No 659/1999; stresses that, as a result, the Commission could not keep under constant review all systems of aid, as provided for in Article 108 of the TFEU, since it did not have access to all the relevant information, at least before 2010, which is the period not covered by its ongoing investigations,

Or. en

**Amendment 555**

**Morten Messerschmidt**

**Motion for a resolution**

**Paragraph 68 – indent 3**

*Motion for a resolution*

– Member States **did not** comply with the obligations set out in Council Directives 77/799/EEC and 2011/16/EU since they did not spontaneously exchange tax information, even in cases where there were clear grounds, despite the margin of discretion left by those directives, for supposing that there may be tax losses in other Member States, or that tax savings may result from artificial transfers of profits within groups,

*Amendment*

– Member States **might not fully** comply with the obligations set out in Council Directives 77/799/EEC and 2011/16/EU since they did not spontaneously exchange tax information, even in cases where there were clear grounds, despite the margin of discretion left by those directives, for supposing that there may be tax losses in other Member States, or that tax savings may result from artificial transfers of profits within groups,

Or. en

**Amendment 556**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 68 – indent 3**

*Motion for a resolution*

– Member States did not comply with the obligations set out in Council Directives 77/799/EEC and 2011/16/EU since they did not spontaneously exchange tax information, even in cases where there were clear grounds, despite the margin of discretion left by those directives, for supposing that there may be tax losses in other Member States, or that tax savings may result from artificial transfers of profits within groups,

*Amendment*

– Member States did not comply with the obligations set out in Council Directives 77/799/EEC and 2011/16/EU since they did not ***and continue not to*** spontaneously exchange tax information, even in cases where there were clear grounds, despite the margin of discretion left by those directives, for supposing that there may be tax losses in other Member States, or that tax savings may result from artificial transfers of profits within groups,

Or. en

**Amendment 557**  
**Frank Engel**

**Motion for a resolution**  
**Paragraph 68 – indent 3**

*Motion for a resolution*

– Member States did not comply with the obligations set out in Council Directives 77/799/EEC and 2011/16/EU since they did not spontaneously exchange tax information, even in cases where there were clear grounds, despite the margin of discretion left by those directives, ***for supposing that there may be tax losses in other Member States, or that tax savings may result from artificial transfers of profits within groups,***

*Amendment*

– Member States did not comply with the obligations set out in Council Directives 77/799/EEC and 2011/16/EU since they did not spontaneously exchange tax information, even in cases where there were clear grounds, despite the margin of discretion left by those directives,

Or. fr

**Amendment 558**  
**Jonás Fernández, Ramón Jáuregui Atondo, Eider Gardiazabal Rubial**



**Motion for a resolution**  
**Paragraph 68 – indent 3**

*Motion for a resolution*

– Member States did not comply with the obligations set out in Council Directives 77/799/EEC and 2011/16/EU since they did not spontaneously exchange tax information, even in cases where there were clear grounds, despite the margin of discretion left by those directives, for supposing that there may be tax losses in other Member States, or that tax savings may result from artificial transfers of profits within groups,

*Amendment*

– **Some** Member States did not comply with the obligations set out in Council Directives 77/799/EEC and 2011/16/EU since they did not spontaneously exchange tax information, even in cases where there were clear grounds, despite the margin of discretion left by those directives, for supposing that there may be tax losses in other Member States, or that tax savings may result from artificial transfers of profits within groups,

Or. en

**Amendment 559**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari, Matt Carthy**

**Motion for a resolution**  
**Paragraph 68 – indent 3 a (new)**

*Motion for a resolution*

*Amendment*

***- the Commission did not fulfil its supervisory and enforcement role with respect to EU law by initiating infringement procedures concerning Member States' failure to comply with the obligations set out in Council Directives 77/799/EEC and 2011/16/EU despite evidence to the contrary, emanating, for instance, from discussions of harmful tax practices in the Council's Code of Conduct Group;***

Or. en

**Amendment 560**  
**Morten Messerschmidt**

**Motion for a resolution**  
**Paragraph 68 – indent 4**

*Motion for a resolution*

– finally, Member States **did** not comply with the principle of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union, since they did not take all appropriate measures, general or particular, to ensure the fulfilment of their obligations;

*Amendment*

– finally, Member States **might** not comply with the principle of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union, since they did not take all appropriate measures, general or particular, to ensure the fulfilment of their obligations;

Or. en

**Amendment 561**  
**Marian Harkin**

**Motion for a resolution**  
**Paragraph 68 – indent 4**

*Motion for a resolution*

– finally, Member States did not comply with the principle of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union, since they did not take all appropriate measures, general or particular, to ensure the fulfilment of their obligations;

*Amendment*

– finally, **some** Member States did not comply with the principle of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union, since they did not take all appropriate measures, general or particular, to ensure the fulfilment of their obligations;

Or. en

**Amendment 562**  
**Jonás Fernández, Ramón Jáuregui Atondo, Eider Gardiazabal Rubial**

**Motion for a resolution**  
**Paragraph 68 – indent 4**

*Motion for a resolution*

– finally, Member States did not comply with the principle of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union, since they did not take all

*Amendment*

– finally, **some** Member States did not comply with the principle of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union, since they did

appropriate measures, general or particular, to ensure the fulfilment of their obligations;

not take all appropriate measures, general or particular, to ensure the fulfilment of their obligations;

Or. en

**Amendment 563**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 68 – indent 4**

*Motion for a resolution*

– *finally*, Member States did not comply with the principle of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union, since they did not take all appropriate measures, general or particular, to ensure the fulfilment of their obligations;

*Amendment*

– Member States did not comply with the principle of sincere cooperation enshrined in Article 4(3) of the Treaty on European Union, since they did not take all appropriate measures, general or particular, to ensure the fulfilment of their obligations;

Or. en

**Amendment 564**

**Peter Simon**

on behalf of the S&D Group

**Motion for a resolution**

**Paragraph 68 – indent 4 a (new)**

*Motion for a resolution*

*Amendment*

*- the European Commission did not fulfil appropriately its role as guardian of the Treaties as established in article 17.1 of the Treaty on the European Union*

Or. en

**Amendment 565**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 68 – indent 4 a (new)**

*Motion for a resolution*

*Amendment*

*- finally, the Commission failed in its role of guardian of the Treaty by not acting in this matter and taking all necessary steps to notify Member States and force them to comply with their obligations; the Commission has breached its obligations under article 108 of the Lisbon Treaty on the functioning of the internal market by not launching state aid investigations in the past;*

Or. en

**Amendment 566**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari, Matt Carthy**

**Motion for a resolution**

**Paragraph 68 – indent 4 a (new)**

*Motion for a resolution*

*Amendment*

*- an analysis of individual cases of breaches in community law concerning the aforementioned paragraphs was not possible due to a lack of detailed information provided by Member States, the Council and the Commission;*

Or. en

**Amendment 567**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Miguel Viegas, Rina Ronja Kari, Matt Carthy**

**Motion for a resolution**  
**Paragraph 68 – indent 4 b (new)**

*Motion for a resolution*

*Amendment*

***- a committee of inquiry with a mandate of at least 12 months should be set up in order to shed light on individual cases and the specific breaches of community law by Member States and institutions of the Union, beyond those cases and aspects explicitly covered by on-going Commission investigations; further possible legal steps should be explored with a view to ensuring full cooperation as regards information sharing of Member States and Union institution with Parliamentary committees;***

Or. en

**Amendment 568**  
**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Miguel Viegas, Rina Ronja Kari, Matt Carthy**

**Motion for a resolution**  
**Paragraph 68 a (new)**

*Motion for a resolution*

*Amendment*

***68a. Calls on the Council and the Commission to urgently consent to the pending proposal for a regulation of the European Parliament on the detailed provisions governing the exercise of the European Parliament's right of inquiry<sup>1</sup>;***

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<sup>1</sup><http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//NONSGML+TA+P7-TA-2012-0219+0+DOC+PDF+V0//EN>

Or. en

**Amendment 569**

**Peter Simon**

on behalf of the S&D Group

**Motion for a resolution**

**Paragraph 68 a (new)**

*Motion for a resolution*

*Amendment*

***68a. Calls on the Commission to examine whether the above mentioned infringements could still be brought to the Court of Justice;***

Or. en

**Amendment 570**

**Zdzisław Krasnodębski**

**Motion for a resolution**

**Paragraph 68 a (new)**

*Motion for a resolution*

*Amendment*

***68a. Confirms the sovereignty of Member States in relation to corporate tax systems while recognising the necessity of tackling the problem of unfair tax measures, such as abusive tax rulings across the EU. In that respect, a better coordination of national tax policies and increased transparency regarding the activities of MNCs should be achieved, without any further harmonisation of corporate tax policies.***

Or. en

**Amendment 571**

**Zdzisław Krasnodębski**

**Motion for a resolution**

**Paragraph 68 b (new)**

*Motion for a resolution*

*Amendment*

**68b. Calls on the Member States to respect the principle of profits taxation in the place they are generated.**

Or. en

**Amendment 572**  
**Paul Tang**

**Motion for a resolution**  
**Paragraph 69**

*Motion for a resolution*

69. Calls, on this basis, on the Member States and the EU institutions, which share the political responsibility for the current situation, to fully cooperate in order to eliminate mismatches – and refrain from creating further mismatches – between tax systems and harmful tax measures which create the conditions for massive tax avoidance by MNCs and tax base erosion within the internal market;

*Amendment*

69. Calls, on this basis, on the Member States and the EU institutions, which share the political responsibility for the current situation, to fully cooperate in order to eliminate mismatches – and refrain from creating further mismatches – between tax systems and harmful tax measures which create the conditions for massive tax avoidance by MNCs and tax base erosion within the internal market; ***some member states that play pivotal role in facilitating tax evasion, like the Netherlands and Luxemburg, should take responsibility and lead the efforts in improving tax cooperation within the EU;***

Or. en

**Amendment 573**  
**Zdzisław Krasnodębski**

**Motion for a resolution**  
**Paragraph 69**

*Motion for a resolution*

69. Calls, on this basis, on the Member States and the EU institutions, which share

*Amendment*

69. Calls, on this basis, on the Member States and the EU institutions, which share

the political responsibility for the current situation, to fully cooperate in order to eliminate *mismatches – and refrain from creating further mismatches – between tax systems and* harmful tax measures which create the conditions for massive tax avoidance by MNCs and tax base erosion within the internal market;

the political responsibility for the current situation, to fully cooperate in order to eliminate harmful tax measures which create the conditions for massive tax avoidance by MNCs and tax base erosion within the internal market;

Or. en

#### **Amendment 574**

**Petr Ježek**

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

#### **Paragraph 69**

##### *Motion for a resolution*

69. Calls, on this basis, on the Member States and the EU institutions, which share the political responsibility for the current situation, to fully cooperate in order to eliminate mismatches – and refrain from creating further mismatches – between tax systems and harmful tax measures which create the conditions for massive tax avoidance by MNCs and tax base erosion within the internal market;

##### *Amendment*

69. Calls, on this basis, on the Member States and the EU institutions, which share the political responsibility for the current situation, to fully cooperate in order to eliminate mismatches – and refrain from creating further mismatches – between tax systems and harmful tax measures which create the conditions for massive tax avoidance by MNCs and tax base erosion within the internal market; ***in this respect, calls on the Member States to notify the Commission and other Member States about any relevant changes to their corporate taxation law ( introduction of a new allowance, relief, exception, incentive or similar measures) that could have an impact on their effective tax rates or on any other member state's tax revenue;***

Or. en

#### **Amendment 575**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group



**Motion for a resolution**  
**Paragraph 69**

*Motion for a resolution*

69. Calls, on this basis, on the Member States and the EU institutions, which share the political responsibility for the current situation, to fully cooperate in order to eliminate mismatches – and refrain from creating further mismatches – between tax systems and harmful tax measures which create the conditions for massive tax avoidance by MNCs and tax base erosion within the internal market;

*Amendment*

69. Calls, on this basis, on the Member States and the EU institutions, which share the political responsibility for the current situation, to ***put an end to harmful tax competition and*** fully cooperate in order to eliminate mismatches – and/or refrain from creating further mismatches ***for example through the COM draft directive (2014) 212 on SUP***– between tax systems and harmful tax measures which create the conditions for massive tax avoidance by MNCs and tax base erosion within the internal market;

Or. en

**Amendment 576**  
**Cora van Nieuwenhuizen, Ulla Tørnæs**

**Motion for a resolution**  
**Paragraph 69**

*Motion for a resolution*

69. Calls, on this basis, on the Member States and the EU institutions, which share the political responsibility for the current situation, to fully cooperate in order to eliminate mismatches – and refrain from creating further mismatches – between tax systems and harmful tax measures which create the conditions for ***massive*** tax avoidance by MNCs and tax base erosion within the internal market;

*Amendment*

69. Calls, on this basis, on the Member States and the EU institutions, which share the political responsibility for the current situation, to fully cooperate in order to eliminate mismatches – and refrain from creating further mismatches – between tax systems and harmful tax measures which create the conditions for tax avoidance by MNCs and tax base erosion within the internal market;

Or. en

**Amendment 577**  
**Morten Messerschmidt**

**Motion for a resolution**  
**Paragraph 69**

*Motion for a resolution*

69. Calls, on this basis, on the Member States and the EU institutions, which share the political responsibility for the current situation, to fully cooperate in order to eliminate mismatches – and refrain from creating further mismatches – between tax systems and harmful tax measures which create the conditions for *massive* tax avoidance by MNCs and tax base erosion within the internal market;

*Amendment*

69. Calls, on this basis, on the Member States and the EU institutions, which share the political responsibility for the current situation, to fully cooperate in order to eliminate mismatches – and refrain from creating further mismatches – between tax systems and harmful tax measures which create the conditions for tax avoidance by MNCs and tax base erosion within the internal market;

Or. en

**Amendment 578**  
**Sirpa Pietikäinen**

**Motion for a resolution**  
**Paragraph 69 a (new)**

*Motion for a resolution*

*Amendment*

***69a. Recognises the work undertaken by the Commission for the creation of a European Taxpayer Identification Number (EU TIN); Recalls that TINs are considered as providing the best means of identifying taxpayers and urges, thus, for this project to be accelerated; Calls for the Commission, by the same token, to actively work for the creation of a similar identification number on a global level, such as the Regulatory Oversight Committee's global Legal Entities Identifier (LEI);***

Or. en

**Amendment 579**  
**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

**Motion for a resolution**  
**Paragraph 70**

*Motion for a resolution*

70. Calls on the EU Heads of State and Government to make clear political commitments to taking urgent action to tackle this situation, which can no longer be tolerated, not least because of its impact on national budgets, already subjected to fiscal consolidation measures, and on the tax burden of other taxpayers, including SMEs and citizens; stresses, against this background, that it intends to fully play its role and is ready to put in place more effective political scrutiny, in close cooperation with national parliaments;

*Amendment*

70. Calls on the EU Heads of State and Government to make clear political commitments ***beyond existing plans*** to taking urgent action to tackle this situation, which can no longer be tolerated, not least because of its impact on national budgets, already subjected to fiscal consolidation measures, and on the tax burden ***contribution*** of other taxpayers, including SMEs and citizens; stresses, against this background, that it intends to fully play its role and is ready to put in place more effective political scrutiny, in close cooperation with national parliaments; ***stresses, at the same time, that political office holders which bear responsibility for breaches of community law, in particular the absence of sincere cooperation vis-a-vis other Member States should take full responsibility for their conduct including considering resignation from their office where appropriate in order to restore trust of citizens in representatives of the European Union and its Member States;***

Or. en

**Amendment 580**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 70**

*Motion for a resolution*

70. Calls on the EU Heads of State and Government to make clear political commitments to taking urgent action to tackle this situation, which can no longer

*Amendment*

70. Calls on the EU Heads of State and Government to make ***new*** clear political commitments to taking urgent action to tackle this situation, which can no longer

be tolerated, not least because of its impact on national budgets, already subjected to fiscal consolidation measures, and on the tax *burden* of other taxpayers, including SMEs and citizens; stresses, against this background, that it intends to fully play its role and is ready to put in place more effective political scrutiny, in close cooperation with national parliaments;

be tolerated, not least because of its impact on national budgets, already subjected to fiscal consolidation measures, and on the tax *contribution* of other taxpayers, including SMEs and citizens; stresses, against this background, that it intends to fully play its role and is ready to put in place more effective political scrutiny, in close cooperation with national parliaments;

Or. en

**Amendment 581**  
**Thomas Mann**

**Motion for a resolution**  
**Paragraph 70**

*Motion for a resolution*

70. Calls on the EU Heads of State and Government to make clear political commitments to taking urgent action to tackle this situation, which can no longer be tolerated, not least because of its impact on national budgets, already subjected to fiscal consolidation measures, and on the tax burden of other taxpayers, including SMEs and citizens; stresses, against this background, that it intends to fully play its role and is ready to put in place more effective political scrutiny, in close cooperation with national parliaments;

*Amendment*

70. Calls on the EU Heads of State and Government to make clear political commitments to taking urgent action to tackle this situation, which can no longer be tolerated, not least because of its impact on national budgets, already subjected to *necessary* fiscal consolidation measures, and on the tax burden of other taxpayers, including SMEs and citizens; stresses, against this background, that it intends to fully play its role and is ready to put in place more effective political scrutiny, in close cooperation with national parliaments;

Or. de

**Amendment 582**  
**Cătălin Sorin Ivan**

**Motion for a resolution**  
**Paragraph 70**

*Motion for a resolution*

70. Calls on the EU Heads of State and Government to make clear political commitments to taking urgent action to tackle this situation, **which** can no longer be tolerated, not least because of its impact on national budgets, already subjected to fiscal consolidation measures, and on the tax burden of other taxpayers, including SMEs and citizens; stresses, against this background, that it intends to fully play its role and is ready to put in place more effective political scrutiny, in close cooperation with national parliaments;

*Amendment*

70. Calls on the EU Heads of State and Government to make clear political commitments to taking urgent action to tackle this situation, **which maintains a high level of income inequality and** can no longer be tolerated, not least because of its impact on national budgets, already subjected to fiscal consolidation measures, and on the tax burden of other taxpayers, including SMEs and citizens; stresses, against this background, that it intends to fully play its role and is ready to put in place more effective political scrutiny, in close cooperation with national parliaments;

Or. en

**Amendment 583**  
**Massimiliano Salini**

**Motion for a resolution**  
**Paragraph 70**

*Motion for a resolution*

70. Calls on the EU Heads of State and Government to make clear political commitments to taking urgent action to tackle this situation, which can no longer be tolerated, not least because of its impact on national budgets, already subjected to fiscal consolidation measures, and on the tax burden of other taxpayers, including SMEs and citizens; stresses, against this background, that it intends to fully play its role and is ready to put in place more effective political scrutiny, in close cooperation with national parliaments;

*Amendment*

70. Calls on the EU Heads of State and Government to make clear political commitments to taking urgent action to tackle this situation, which can no longer be tolerated, not least because of its impact on national budgets, already subjected to fiscal consolidation measures, and on the tax burden of other taxpayers, including SMEs, **the self-employed, the professions** and citizens; stresses, against this background, that it intends to fully play its role and is ready to put in place more effective political scrutiny, in close close cooperation with national parliaments;

Or. it

**Amendment 584**

**Peter Simon**

on behalf of the S&D Group

**Motion for a resolution**

**Paragraph 70**

*Motion for a resolution*

70. Calls on the EU Heads of State and Government to make clear political commitments to taking urgent action to tackle *this situation*, which can no longer be tolerated, not least because of its impact on national budgets, already subjected to fiscal consolidation measures, and on the tax burden of other taxpayers, including SMEs and citizens; stresses, against this background, that it intends to fully play its role and is ready to put in place more effective political scrutiny, in close cooperation with national parliaments;

*Amendment*

70. Calls on the EU Heads of State and Government to make clear political commitments to taking urgent action to tackle *the issue of tax competition within the EU*, which can no longer be tolerated, not least because of its impact on national budgets, already subjected to fiscal consolidation measures, and on the tax burden of other taxpayers, including SMEs and citizens; stresses, against this background, that it intends to fully play its role and is ready to put in place more effective political scrutiny, in close cooperation with national parliaments;

Or. en

**Amendment 585**

**Evelyn Regner**

**Motion for a resolution**

**Paragraph 70 a (new)**

*Motion for a resolution*

*70a. Considers harmful tax competition as one of the main causes leading to complete disintegration of the European market;*

*Amendment*

Or. en

**Amendment 586**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 70 a (new)**

*Motion for a resolution*

*Amendment*

**70a. Calls on the Member States – which intend to establish enhanced cooperation between themselves in the tax area – to explore the opportunity of entrusting the European Commission with the responsibility for resolving tax disputes between them, in much the same way as does the Multistate Tax Compact (MTC) in the US. Under this mandate, the European Commission could act as an information-gathering body and propose a Transfer Price Program, which would conduct audits. This would ensure that the participating Member States are using fair and appropriate apportionment methods to determine tax liability and avoid harmful tax competition;**

Or. en

**Amendment 587**  
**Aldo Patriciello**

**Motion for a resolution**  
**Paragraph 71**

*Motion for a resolution*

71. Calls on the Commission to fulfil its duty as guardian of the Treaties by ensuring that EU law and the principle of sincere cooperation between Member States are fully complied with;

*Amendment*

71. Calls on the Commission to fulfil its duty as guardian of the Treaties by ensuring that EU law and the principle of sincere cooperation between Member States are fully complied with **and initiate infringement proceedings where provided for against Member States failing to fulfil their obligations under Articles 258 and 259 TFEU;**

Or. it

**Amendment 588**  
**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest**

**Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 71**

*Motion for a resolution*

71. Calls on the Commission to fulfil its duty as guardian of the Treaties by ensuring that EU law and the principle of sincere cooperation between Member States are fully complied with;

*Amendment*

71. Calls on the Commission to fulfil its duty as guardian of the Treaties by ensuring that EU law and the principle of sincere cooperation between Member States are fully complied with; ***urges to take systematic further legal actions in accordance with the powers conferred upon it by the Treaty;***

Or. en

**Amendment 589**

**Peter Simon**

on behalf of the S&D Group

**Motion for a resolution**

**Paragraph 71**

*Motion for a resolution*

71. Calls on the Commission to fulfil its duty as guardian of the Treaties by ensuring that EU law and the principle of sincere cooperation between Member States are fully complied with;

*Amendment*

71. Calls on the Commission to fulfil its duty as guardian of the Treaties by ensuring that EU law and the principle of sincere cooperation between Member States are fully complied with; ***calls therefore on the Commission to reinforce its internal capacity, possible through the creation of a specific tax department in its services, to deal both with an increasing flow of state aid notifications in the field of the competition policy and with its reinforced responsibilities of coordination of the new measures relating to tax transparency;***

Or. en

**Amendment**

**590**

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**Marco Zanni, Marco Valli, Rolandas Paksas**

**Motion for a resolution**  
**Paragraph 71 – subparagraph 1 (new)**

*Motion for a resolution*

*Amendment*

*Regrets, however, that the President of the European Commission, Jean-Claude Juncker, continues to deny the importance of the LuxLeaks revelations, probably because of his role during the decades he spent in the Luxembourg Government;*

Or. it

**Amendment 591**

**Danuta Maria Hübner, Frank Engel, Gunnar Hökmark, Georgios Kyrtos, Luděk Niedermayer, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

**Motion for a resolution**  
**Paragraph 71 a (new)**

*Motion for a resolution*

*Amendment*

*71a. Calls on the Commission to promote good practices on transfer pricing and the pricing of loans and finance fees in intragroup transactions, to bring them in line with prevailing market prices;*

Or. en

**Amendment 592**

**Peter Simon**

on behalf of the S&D Group

**Motion for a resolution**  
**Paragraph 71 a (new)**

*Motion for a resolution*

*Amendment*

*71a. Calls on the EU Member States to seriously consider the proposal made by the former minister of finance of Luxembourg and current President of the*

*European Commission to create, within the Council, a Tax Committee with the same statute and representation as the Economic and Financial Committee;*

Or. en

**Amendment 593**  
**Alain Cadec**

**Motion for a resolution**  
**Paragraph 71 a (new)**

*Motion for a resolution*

*Amendment*

*71a. Calls on Member States to provide the Commission with all necessary information so that, without hindrance, it can carry out its role as guardian of the Treaties;*

Or. fr

**Amendment 594**  
**Gerolf Annemans**

**Motion for a resolution**  
**Paragraph 72**

*Motion for a resolution*

*Amendment*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; *insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates;

*for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;*

Or. nl

**Amendment 595**

**Matt Carthy**

**Motion for a resolution**

**Paragraph 72**

*Motion for a resolution*

72. *Underlines* the fact that Member States remain fully competent to set their respective corporate tax rates; insists, *nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules* in order to *guarantee* fair competition between firms *in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;*

*Amendment*

72. *Stresses* the fact that Member States remain fully competent to set their respective corporate tax rates; insists *that Member States must improve and strengthen administrative cooperation between each country and tax administrations*, in order to *ensure* fair competition between firms;

Or. en

**Amendment 596**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

**Motion for a resolution**

**Paragraph 72**

*Motion for a resolution*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists,

*Amendment*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists,

nevertheless, that tax competition in the EU and vis-à-vis third countries *should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;*

nevertheless, that tax competition in the EU and vis-à-vis third countries *is harmful and leads to a race to the bottom in terms of tax rates and regulatory standards and should therefore be replaced by a consistent cooperative framework;*

Or. en

#### **Amendment 597**

**Cora van Nieuwenhuizen, Ulla Tørnæs**

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

#### **Paragraph 72**

##### *Motion for a resolution*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place *within a clear framework of rules* in order to guarantee fair competition between firms in the internal market; *given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;*

##### *Amendment*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place *coordinated* in order to guarantee fair competition between firms in the internal market;

Or. en

## Amendment 598

Danuta Maria Hübner, Gunnar Hökmark, Georgios Kyrtos, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc

### Motion for a resolution

#### Paragraph 72

##### *Motion for a resolution*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; ***given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included*** in the macroeconomic imbalance procedure scoreboard;

##### *Amendment*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; ***calls on them to ensure a business-friendly environment, characterised by, inter alia, economic, financial and political stability, as well as legal certainty and the simplicity of tax rules and to conduct timely and growth-friendly structural reforms, and the debt and deficit reduction policies which are integral parts of the business-friendly environment;*** insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; ***calls accordingly on Member States and on the Commission to ensure that a level playing field is maintained between SMEs and MNCs; notes that the European Semester should be used to promote responsible tax policies and that the Annual Growth Survey, as well as Country-Specific Recommendations, might also be used to recommend measures to increase the effectiveness of tax systems and to promote best practices for efficient tax collection; takes the view that the inclusion of additional indicators related to tax policies*** in the macroeconomic imbalance procedure scoreboard ***is to be carefully considered but that such tax-related issues could possibly be investigated within the framework of the in-depth reviews in the countries where such reviews take place; highlights however the cyclical nature, which is closely related to the general economic cycle, of corporate tax collection;***

**Amendment 599**  
**Emmanuel Maurel**

**Motion for a resolution**  
**Paragraph 72**

*Motion for a resolution*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax **competition** in the EU and vis-à-vis third countries **should take place** within a clear framework of rules in order to **guarantee fair** competition between **firms in the internal market**; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;

*Amendment*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that **there should be** tax **cooperation** in the EU and vis-à-vis third countries within a clear framework of rules in order to **phase out tax** competition between **Member States**; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard; **calls in particular for strict monitoring of tax authority resources assigned for corporate taxation and tax audit purposes**;

Or. fr

**Amendment 600**  
**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**  
 on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 72**

*Motion for a resolution*

72. Underlines the fact that Member States remain **fully** competent to set their

*Amendment*

72. Underlines the fact that Member States remain competent to set their respective

respective corporate tax rates; insists, nevertheless, that tax competition *in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market*; given their crucial role in ensuring fiscal sustainability, calls *for* corporate taxation issues, including harmful tax practices and their impact, to be *more thoroughly addressed* in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;

corporate tax rates *but act within the rules of a common market, which implies the need for rules ensuring fair competition between companies*; insists, nevertheless, that tax competition *between states is a harmful concept and will end up in a race to the bottom while the Union needs to move towards a common EU corporation tax system*; given their crucial role in ensuring fiscal sustainability, calls *on the Commission to more thoroughly address* corporate taxation issues, including harmful tax practices and their impact, to be in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;

Or. en

## **Amendment 601**

**Bernd Lucke**

### **Motion for a resolution**

#### **Paragraph 72**

##### *Motion for a resolution*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, *calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard*;

##### *Amendment*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability;

Or. en

**Amendment 602**  
**Zdzisław Krasnodebski**

**Motion for a resolution**  
**Paragraph 72**

*Motion for a resolution*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, ***nevertheless***, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; ***given their crucial role in ensuring fiscal sustainability***, calls for ***corporate taxation issues, including*** harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester ***and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard***;

*Amendment*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists ***in the same time***, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; calls for harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester;

Or. en

**Amendment 603**  
**Brian Hayes**

**Motion for a resolution**  
**Paragraph 72**

*Motion for a resolution*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal

*Amendment*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal



sustainability, calls for **corporate taxation issues, including** harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;

sustainability, calls for **tax evasion and** harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;

Or. en

**Amendment 604**  
**Esther de Lange**

**Motion for a resolution**  
**Paragraph 72**

*Motion for a resolution*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester **and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;**

*Amendment*

72. Underlines the fact that Member States remain fully competent to **develop taxation systems and** set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester.

Or. en

**Amendment 605**  
**Luděk Niedermayer, Dariusz Rosati**

**Motion for a resolution**  
**Paragraph 72**

*Motion for a resolution*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, *to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard*;

*Amendment*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact *and measurement of tax gap arising from tax evasion and tax avoidance*, to be *more thoroughly addressed in the framework of the European Semester*;

Or. en

**Amendment 606**

**Jonás Fernández, Ramón Jáuregui Atondo, Eider Gardiazabal Rubial**

**Motion for a resolution**

**Paragraph 72**

*Motion for a resolution*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax *competition* in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure

*Amendment*

72. Underlines the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax *setting* in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure

scoreboard;

scoreboard;

Or. en

### **Amendment 607**

**Peter Simon**

on behalf of the S&D Group

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

##### **Paragraph 72**

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

72. ***Underlines the fact*** that Member States remain ***fully*** competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;

###### *Amendment*

72. ***Takes note*** that Member States remain competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;

Or. en

### **Amendment 608**

**Krišjānis Kariņš**

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

##### **Paragraph 72**

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

72. ***Underlines*** the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the

###### *Amendment*

72. ***Emphasises*** the fact that Member States remain fully competent to set their respective corporate tax rates; insists, nevertheless, that tax competition in the

EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;

EU and vis-à-vis third countries should take place within a clear framework of rules in order to guarantee fair competition between firms in the internal market; given their crucial role in ensuring fiscal sustainability, calls for corporate taxation issues, including harmful tax practices and their impact, to be more thoroughly addressed in the framework of the European Semester and for relevant indicators to be included in the macroeconomic imbalance procedure scoreboard;

Or. en

**Amendment 609**  
**Philippe De Backer**

**Motion for a resolution**  
**Paragraph 72 a (new)**

*Motion for a resolution*

*Amendment*

***72a. In this respect calls on the Commission to strike the right balance between fiscal and economic convergence, and calls on the Commission to ensure actions are in support of growth, investment and jobs;***

Or. en

**Amendment 610**  
**Pirkko Ruohonen-Lerner, Sirpa Pietikäinen**

**Motion for a resolution**  
**Paragraph 72 – subparagraph 1 (new)**

*Motion for a resolution*

*Amendment*

***Takes the view that a comprehensive, transparent and effective exchange of tax information and a common consolidated corporate tax base are essential***

*preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market; stresses that in order to establish public confidence in the integrity of tax administrations, the Member States should publish statistics on the automatic exchange of information and that the Commission should monitor these activities;*

Or. en

**Amendment 611**

**Danuta Maria Hübner, Frank Engel, Gunnar Hökmark, Georgios Kyrtos, Thomas Mann, Luděk Niedermayer, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

**Motion for a resolution**

**Paragraph 72 a (new)**

*Motion for a resolution*

*Amendment*

*72a. Calls on Member States, and especially those that receive financial assistance, to implement structural reforms, including increasing their tax collection capacity and efficiency, combating tax fraud and enforcing actions against aggressive tax planning;*

Or. en

**Amendment 612**

**Georgios Kyrtos**

**Motion for a resolution**

**Paragraph 72 a (new)**

*Motion for a resolution*

*Amendment*

*72a. Considers that setting a minimum effective tax level provides guarantees for healthy tax competition, given that the large differences between Member States are giving multinational companies the*

*opportunity to engage in harmful aggressive tax planning; observes that this is not conducive to harmonised tax rates, since Member States are still able to determine the rate above the minimum threshold; notes that the concept of minimum effective taxation relates to the establishment at European level of corporate tax rates, in absolute terms (e.g. < 10%) or relative terms (percentage in a Member State or average rate for Member States), below which harmful tax competition will not be permitted;*

Or. el

**Amendment 613**  
**Zdzisław Krasnodebski**

**Motion for a resolution**  
**Paragraph 73**

*Motion for a resolution*

*Amendment*

*73. Takes the view that a comprehensive, transparent and effective exchange of tax information and a common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;*

*deleted*

Or. en

**Amendment 614**  
**Gerolf Annemans**

**Motion for a resolution**  
**Paragraph 73**

*Motion for a resolution*

*Amendment*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information *and a common consolidated*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information *is a good thing, but stresses at*

*corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;*

*the same time that this exchange of information must not lead to the creation of a single tax system at EU level;*

Or. nl

#### **Amendment 615**

**Jonás Fernández, Ramón Jáuregui Atondo, Eider Gardiazabal Rubial**

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

##### **Paragraph 73**

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

73. Takes the view that a comprehensive, transparent and effective exchange of tax information and a common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

###### *Amendment*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information and a common consolidated corporate tax base **and a harmonized tax rate** are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

Or. en

#### **Amendment 616**

**Morten Messerschmidt**

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

##### **Paragraph 73**

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

73. Takes the view that a comprehensive, transparent and effective exchange of tax information and a common consolidated corporate tax base **are essential preconditions** for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

###### *Amendment*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information and a **voluntary** common consolidated corporate tax base **might be considered** for achieving a **more coordinated** tax system at EU level that complies with and preserves the basic principles of the internal market **and national sovereignty over matters of taxation;**

**Amendment 617**

**Cora van Nieuwenhuizen, Ulla Tørnæs**

**Motion for a resolution**

**Paragraph 73**

*Motion for a resolution*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information **and a common consolidated corporate tax base are essential preconditions** for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

*Amendment*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information **is an essential precondition** for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

Or. en

**Amendment 618**

**Marian Harkin**

**Motion for a resolution**

**Paragraph 73**

*Motion for a resolution*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information **and a common consolidated corporate tax base are essential preconditions** for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

*Amendment*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

Or. en

**Amendment 619**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group



**Motion for a resolution**  
**Paragraph 73**

*Motion for a resolution*

73. Takes the view that **a** comprehensive, transparent and effective exchange of tax information and a common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

*Amendment*

73. Takes the view that, **among other things, a multilateral** comprehensive, transparent and effective **automatic** exchange of tax information, **public country-by-country reporting** and a **mandatory** common consolidated corporate tax base **for MNCs** are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

Or. en

**Amendment 620**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

**Motion for a resolution**  
**Paragraph 73**

*Motion for a resolution*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information and a common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

*Amendment*

73. Takes the view that a **multilateral,** comprehensive, transparent and effective **automatic** exchange of tax information, **public country-by-country reporting** and a common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

Or. en

**Amendment 621**  
**Esther de Lange**

**Motion for a resolution**  
**Paragraph 73**

*Motion for a resolution*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information and a common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

*Amendment*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information and a common (consolidated) corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

Or. en

**Amendment 622**

**Ulla Tørnæs**

**Motion for a resolution**

**Paragraph 73**

*Motion for a resolution*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information and a common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

*Amendment*

73. Takes the view that a comprehensive, transparent and effective exchange of tax information and a common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market; ***underlines that information provided by companies that is commercially sensitive needs to be protected and that data protection rules needs to be respected;***

Or. en

**Amendment 623**

**Krišjānis Kariņš**

**Motion for a resolution**

**Paragraph 73**

*Motion for a resolution*

73. Takes the view that a comprehensive, transparent and effective exchange of tax

*Amendment*

73. Takes the view that a comprehensive, transparent and effective exchange of tax

information and a common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

information and a *fair* common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market *and does not undermine national legislation and principle of subsidiarity*;

Or. en

#### **Amendment 624**

**Marco Zanni, Marco Valli, Rolandas Paksas**

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

##### **Paragraph 73**

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

73. Takes the view that a comprehensive, transparent and effective exchange of tax information and a common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level *that complies with and preserves the basic principles of the internal market*;

###### *Amendment*

73. Takes the view that a comprehensive, *automatic* transparent and effective exchange of tax information and a common consolidated corporate tax base are essential preconditions for achieving an *equitable* tax system at EU level;

Or. it

#### **Amendment 625**

**Peter Simon**

on behalf of the S&D Group

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

##### **Paragraph 73**

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

73. Takes the view that *a* comprehensive, transparent and effective exchange of tax information and a common consolidated corporate tax base are essential preconditions for achieving a tax system at EU level that complies with and preserves the basic principles of the internal market;

###### *Amendment*

73. Takes the view that *an automatic*, comprehensive, transparent and effective exchange of tax information *in which Members States notify the European Commission and the Code of Conduct Group about proposed changes in their tax rules* and a common consolidated corporate tax base are essential preconditions for achieving a tax system at

EU level that complies with and preserves the basic principles of the internal market;

Or. en

#### **Amendment 626**

**Danuta Maria Hübner, Frank Engel, Gunnar Hökmark, Georgios Kyrtos, Luděk Niedermayer, Eva Paunova, Theodor Dumitru Stolojan**

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

##### **Paragraph 73 a (new)**

*Motion for a resolution*

*Amendment*

***73a. Calls for further comprehensive and independent scientific research to be carried out in order to assess the actual magnitude of the tax gap and of the loss of revenues resulting from aggressive tax planning so as to better quantify and understand the phenomenon and make it possible to design the appropriate policy responses;***

Or. en

#### **Amendment 627**

**Frank Engel**

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

##### **Paragraph 74**

*Motion for a resolution*

*Amendment*

74. Invites the Member States and the EU institutions, given the complexity of the issue, to implement various sets of complementary actions in order to improve the current situation, bearing in mind the need to reduce complexity for all stakeholders and to minimise compliance cost for businesses and tax administrations; stresses, therefore, that simplification of tax schemes should be the first step in seeking to bring clarity ***not only*** to

74. Invites the Member States and the EU institutions, given the complexity of the issue, to implement various sets of complementary actions in order to improve the current situation, bearing in mind the need to reduce complexity for all stakeholders and to minimise compliance cost for businesses and tax administrations; stresses, therefore, that simplification of tax schemes should be the first step in seeking to bring clarity to Member States;

Member States *but also to the citizens, who are at present excluded from the exchange of information;*

Or. fr

**Amendment 628**  
**Andreas Schwab**

**Motion for a resolution**  
**Paragraph 74**

*Motion for a resolution*

74. Invites the Member States and the EU institutions, given the complexity of the issue, to implement various sets of complementary actions in order to improve the current situation, bearing in mind the need to reduce complexity for all stakeholders and to minimise compliance cost for businesses and tax administrations; stresses, therefore, that simplification of tax schemes should be the first step in seeking to bring clarity *not only to Member States but also to the citizens, who are at present excluded from the exchange of information;*

*Amendment*

74. Invites the Member States and the EU institutions, given the complexity of the issue, to implement various sets of complementary actions in order to improve the current situation, bearing in mind the need to reduce complexity for all stakeholders and to minimise compliance cost for businesses and tax administrations; stresses, therefore, that simplification of tax schemes should be the first step in seeking to bring clarity;

*(Increased transparency at EU level should not be at the expense of commercial confidentiality)*

Or. de

**Amendment 629**  
**Marian Harkin**

**Motion for a resolution**  
**Paragraph 74**

*Motion for a resolution*

74. Invites the Member States and the EU institutions, given the complexity of the issue, *to implement various sets of*

*Amendment*

74. Invites the Member States and the EU institutions, given the complexity of the issue *and* in order to improve the current

*complementary actions* in order to improve the current situation, bearing in mind the need to reduce complexity for all stakeholders and to minimise compliance cost for businesses and tax administrations; stresses, therefore, that simplification of tax schemes should be the first step in seeking to bring clarity not only to Member States but also to the citizens, who are at present excluded from the exchange of information;

situation, bearing in mind the need to reduce complexity for all stakeholders and to minimise compliance cost for businesses and tax administrations; stresses, therefore, that simplification of tax schemes should be the first step in seeking to bring clarity not only to Member States but also to the citizens, who are at present excluded from the exchange of information;

Or. en

### **Amendment 630**

**Danuta Maria Hübner, Frank Engel, Gunnar Hökmark, Georgios Kyrtos, Luděk Niedermayer, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

#### **Motion for a resolution Paragraph 74 a (new)**

*Motion for a resolution*

*Amendment*

*74a. Draws attention to the importance of corporate codes of conduct and corporate social responsibility policies in supporting the fight against aggressive tax planning; takes the view that good practices in this respect have to be promoted and that existing codes of conduct should be strengthened where necessary;*

Or. en

### **Amendment 631**

**Danuta Maria Hübner, Frank Engel, Gunnar Hökmark, Georgios Kyrtos, Thomas Mann, Luděk Niedermayer, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

#### **Motion for a resolution Paragraph 74 b (new)**

*Motion for a resolution*

*Amendment*

*74b. Insists that taxes must be paid in the countries where the actual economic*

*activity and value creation takes place, or, in the case of indirect taxation, where consumption takes place;*

Or. en

**Amendment 632**  
**Sirpa Pietikäinen**

**Motion for a resolution**  
**Paragraph 74 a (new)**

*Motion for a resolution*

*Amendment*

*74a. Calls on the Commission to make full use of existing legislation under EU competence, to address the issues linked to tax evasion, tax fraud and aggressive tax planning and other harmful tax practices; calls, in this respect, for defining aggressive tax planning, together with a definition of what consists aggressive tax planning, as predicate offence to money laundering in the Anti-money laundering directive (COM/2013/045 );*

Or. en

**Amendment 633**  
**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**  
on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 74 a (new)**

*Motion for a resolution*

*Amendment*

*74a. Calls upon the European Commission to withdraw the draft proposal for directive of 9 April 2014 ((2014) 212) which is intended to make it easier to set up letterbox companies through online registration;*

**Amendment 634**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 74 b (new)**

*Motion for a resolution*

*Amendment*

*74b. Calls for an urgent reform of the Interest & Royalty Directive that allows for the broadening of the scope of withholding taxes on royalty income as well as the introduction of subject-to-tax clause and minimum-tax clauses, in order to ensure that multinational groups of companies do not face an incentive to relocate IP to subsidiaries resident in low-tax countries;*

Or. en

**Amendment 635**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 74 c (new)**

*Motion for a resolution*

*Amendment*

*74c. Calls on the Commission to further investigate empirically the opportunity of restricting the deduction of royalty payments to related corporations from the corporate income tax base payments as a way to counteract intra-group profit shifting;*

Or. en



**Amendment 636**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 74 d (new)**

*Motion for a resolution*

*Amendment*

***74d. Calls on the Commission to further assess the opportunity for tax legislators to introduce retroactive price adjustment clauses in order to address the issues raised by the uncertainties associated with the valuation of intangible assets;***

Or. en

**Amendment 637**

**Gunnar Hökmark**

**Motion for a resolution**

**Paragraph 75**

*Motion for a resolution*

*Amendment*

***75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; recommends, therefore, that serious consideration be given to banning these firms from the Transparency Register;***

***deleted***

Or. en

**Amendment 638**

**Ashley Fox**

**Motion for a resolution**

**Paragraph 75**

*Motion for a resolution*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; ***recommends, therefore, that serious consideration be given to banning these firms from the Transparency Register;***

*Amendment*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee;

Or. en

**Amendment 639**

**Cora van Nieuwenhuizen, Ulla Tørnæs, Philippe De Backer**

**Motion for a resolution  
Paragraph 75**

*Motion for a resolution*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; ***recommends, therefore, that serious consideration be given to banning these firms from the Transparency Register;***

*Amendment*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee;

Or. en

**Amendment 640**

**Morten Messerschmidt**

**Motion for a resolution  
Paragraph 75**

*Motion for a resolution*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; ***recommends, therefore, that serious consideration be given to banning these***

*Amendment*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee;

*firms from the Transparency Register;*

Or. en

**Amendment 641**

**Bernd Lucke**

**Motion for a resolution**

**Paragraph 75**

*Motion for a resolution*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; ***recommends, therefore, that serious consideration be given to banning these firms from the Transparency Register;***

*Amendment*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee;

Or. en

**Amendment 642**

**Marco Zanni, Marco Valli, Rolandas Paksas**

**Motion for a resolution**

**Paragraph 75**

*Motion for a resolution*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; recommends, therefore, ***that serious consideration be given to banning*** these firms from the Transparency Register;

*Amendment*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; ***considers this situation unacceptable and highly damaging to the dignity of the European Parliament and the citizens it represents; recommends therefore that adequate measures be taken to prevent such businesses from obtaining contracts with Parliament and the other EU institutions, starting with immediate action to ban*** these firms from the Transparency Register ***and withdrawal of access badges from their representatives; urges, moreover, that these firms be***

*banned from taking part in public consultation regarding European legislative activities and denied access to European public procurement proceedings and EU funding;*

Or. it

**Amendment 643**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 75**

*Motion for a resolution*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; recommends, *therefore, that serious consideration be given to banning* these firms from the Transparency Register;

*Amendment*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; *welcomes the Parliament's decision to withdraw the access badges of their representatives to the Parliament;* recommends *to take all the necessary steps to also ban* these firms from the Transparency Register;

Or. en

**Amendment 644**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Miguel Viegas, Rina Ronja Kari, Matt Carthy**

**Motion for a resolution**

**Paragraph 75**

*Motion for a resolution*

75. *Regrets* the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; recommends, therefore, that serious consideration be given to banning these firms from the Transparency Register;

*Amendment*

75. *Condemns* the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; recommends, therefore, that *access to the Parliament be withdrawn for these firms and that* serious consideration

be given to banning these firms from the Transparency Register *by invoking a breach of paragraph f) of the Code of Conduct set out in Annex III of the Interinstitutional Agreement on the transparency register; calls on the Commission to urgently make this Code of Conduct more robust so as to ensure the possibility to sanction organisations lobbying EU institutions but not cooperating fully with those institutions on matters of relevance to EU policy making or the public interest; regrets likewise the lukewarm cooperation (or, in some cases, outright lack thereof) by Member States, the Council and partly the Commission despite public rhetoric to the contrary;*

Or. en

#### **Amendment 645**

**Peter Simon**

on behalf of the S&D Group

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

#### **Paragraph 75**

##### *Motion for a resolution*

**75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; recommends, therefore, that serious consideration be given to banning these firms from the Transparency Register;**

##### *Amendment*

**75. Recalls that 18 MNCs, including some with the higher public visibility and social corporate responsibility, were invited to discuss international tax planning matters with the committee; notes that some of these MNCs are under scrutiny by the European Commission; regrets that, despite repeated invitations, only 4 of these MNCs have accepted to appear before the committee<sup>1</sup>; asks, therefore, for the other 14 firms<sup>1a</sup> to be banned from the Transparency Register, and treated as non-cooperative entities by the European Parliament;**

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<sup>1</sup> Airbus, BNP Paribas, SSE plc and Total

S.A.

*<sup>1a</sup> Amazon.co.uk Ltd, Amazon S.a.r.l, Anheuser-Busch InBev, Barclays Bank Group, Coca-Cola Company, Facebook, Fiat Chrysler Automobiles, Google, HSBC Bank plc, IKEA, Mc Donald's Corporation, Philip Morris, Walmart, Walt Disney Company.*

Or. en

**Amendment 646**  
**Michael Theurer, Elisa Ferreira**

**Motion for a resolution**  
**Paragraph 75**

*Motion for a resolution*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; recommends, therefore, that serious consideration be given **to banning these firms from** the Transparency Register;

*Amendment*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; recommends, therefore, that ***its competent authorities consider depriving concerned companies from their access to Parliament's premises and*** that serious consideration be given **to upgrading the duties set out in the Code of conduct for organisations included in the** Transparency Register <sup>1</sup>, **in terms of cooperation with the European Parliament's committees and other political bodies;**

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<sup>1</sup> ***Code of Conduct set out in Annex 3 of the 2014 Interinstitutional Agreement on the Transparency Register***

Or. en

**Amendment 647**  
**Sylvie Goulard, Nils Torvalds**

**Motion for a resolution**  
**Paragraph 75**

*Motion for a resolution*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; ***recommends, therefore, that serious consideration be given to banning these firms from the Transparency Register;***

*Amendment*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; ***thus considers it necessary to revise the Agreement between the European Parliament and the European Commission on the transparency register for organisations and self-employed individuals engaged in EU policy-making and policy implementation, in order to define the framework for action in the case of organisations registered in the Transparency Register refusing to respond positively to requests from the European Parliament for information;***

Or. en

**Amendment 648**  
**Bernard Monot**

**Motion for a resolution**  
**Paragraph 75**

*Motion for a resolution*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; ***recommends, therefore, that serious consideration be given to banning these firms from the Transparency Register;***

*Amendment*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; ***calls on the EU institutions not to allow lobbyists for those corporations or their managers to enter their premises for a period of not less than two years;***

Or. fr

**Amendment 649**  
**Tibor Szanyi**

**Motion for a resolution**  
**Paragraph 75**

*Motion for a resolution*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; recommends, therefore, that serious consideration be given to banning these firms from the Transparency Register;

*Amendment*

75. Regrets ***and regards as unacceptable*** the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; recommends, therefore, that serious consideration be given to banning these firms from the Transparency Register;

Or. hu

**Amendment 650**  
**Marian Harkin**

**Motion for a resolution**  
**Paragraph 75**

*Motion for a resolution*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; recommends, therefore, ***that*** serious consideration be given to banning these firms from the Transparency Register;

*Amendment*

75. Regrets the fact that, despite repeated invitations, several MNCs did not take the opportunity to discuss international tax planning matters with the committee; recommends, therefore ***given their refusal to co-operate with an official Committee of the European Parliament***, serious consideration be given to banning these firms from the Transparency Register ***for a period of time***;

Or. en

**Amendment 651**  
**Sirpa Pietikäinen**

**Motion for a resolution**  
**Paragraph 75 a (new)**



*Motion for a resolution*

*Amendment*

**75a. Calls for an investigation of the role of the financial institutions in aiding harmful tax practices;**

Or. en

**Amendment 652**

**Sylvie Goulard, Nils Torvalds**

**Motion for a resolution**

**Paragraph 75 a (new)**

*Motion for a resolution*

*Amendment*

**75a. Given the Parliament's current lack of parliamentary enquiry powers, calls on the Commission and the European Council to make progress on the Proposal for a regulation of the European Parliament on the detailed provisions governing the exercise of the European Parliament's right of enquiry 2009/2212(INL), in order to endow the European Parliament with genuine investigative powers essential to exercise its parliamentary right of enquiry;**

Or. en

**Amendment 653**

**Marian Harkin**

**Motion for a resolution**

**Paragraph 75 a (new)**

*Motion for a resolution*

*Amendment*

**75a. Encourages all Member States to sign up to the Foreign Account Tax Compliance Act 2010 (FACTA);**

Or. en

**Amendment 654**

**Peter Simon**

on behalf of the S&D Group

**Motion for a resolution**

**Subheading 11**

*Motion for a resolution*

Cooperation and coordination on rulings

*Amendment*

Cooperation and coordination on *advance tax* rulings

Or. en

**Amendment 655**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 76**

*Motion for a resolution*

76. Calls on the Council to adopt, by the end of 2015, the *legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which provides for a common framework for the registration and automatic exchange of information on rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States;*

*Amendment*

76. Calls on the Council to adopt, by the end of 2015, the *position of the European Parliament as voted in the shareholders right directive in July 2015 that Member States shall require each issuing authority to publicly disclose essential elements of and information regarding tax rulings, providing a break-down by Member State and by third country in which it has a subsidiary; calls on the Council to empower the Commission to set out, by means of delegated acts the format and content of publication; . calls on the Commission and Member States to avoid creating new loopholes by repealing the EU Savings Tax Directive;*

Or. en

## **Amendment 656**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Miguel Viegas, Rina Ronja Kari, Matt Carthy**

### **Motion for a resolution**

#### **Paragraph 76**

##### *Motion for a resolution*

76. Calls on the Council to adopt, by the end of 2015, the legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which provides for a common framework for the registration and automatic exchange of information on rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States;

##### *Amendment*

76. Calls on the Council to adopt, by the end of 2015, the legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which provides for a common framework for the registration and automatic exchange of information on rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States; ***insists that the exchanged information on rulings should be made available to the public via the central Commission directory, and that the retrospective exchange should be extended to all rulings still active at the date of entry into force of the directive;***

Or. en

## **Amendment 657**

**Danuta Maria Hübner, Frank Engel, Gunnar Hökmark, Georgios Kyrtos, Luděk Niedermayer, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

### **Motion for a resolution**

#### **Paragraph 76**

##### *Motion for a resolution*

76. Calls on the Council to adopt, by the end of 2015, the legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which provides for a common framework for the registration and automatic exchange of information on

##### *Amendment*

76. Calls on the Council to adopt, by the end of 2015, the legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which provides for a common framework for the registration and automatic exchange of information on

rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States;

rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States; *stresses that the sheer number of rulings as well as the existence of 28 Member States with different languages and administrative practices make it necessary for the Commission and Member States to devise innovative ways of dealing with this diversity in order to make automatic exchange of information in the Union genuinely effective and helpful;*

Or. en

**Amendment 658**  
**Morten Messerschmidt**

**Motion for a resolution**  
**Paragraph 76**

*Motion for a resolution*

76. Calls on the Council to adopt, by the end of 2015, the legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which provides for a common framework for the registration and automatic exchange of information on rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States;

*Amendment*

76. Calls on the Council to adopt, by the end of 2015, the legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which provides for a common framework for the registration and automatic exchange of information on rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States; *stresses that commercially sensitive information provided by companies must be protected and broader rules on data protection must be respected;*

Or. en

**Amendment 659**  
**Ulla Tørnæs, Cora van Nieuwenhuizen**

**Motion for a resolution**  
**Paragraph 76**

*Motion for a resolution*

76. Calls on the Council to adopt, by the end of 2015, the legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which provides for a common framework for the registration and automatic exchange of information on rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States;

*Amendment*

76. Calls on the Council to adopt, by the end of 2015, the legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, ***underlines that information provided by companies that is commercially sensitive needs to be protected and that data protection rules needs to be respected***, which provides for a common framework for the registration and automatic exchange of information on rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States;

Or. en

**Amendment 660**  
**Petr Ježek**

**Motion for a resolution**  
**Paragraph 76**

*Motion for a resolution*

76. Calls on the Council to adopt, by the end of 2015, the legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which provides for a common framework for the registration and automatic exchange of information on rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States;

*Amendment*

76. Calls on the Council to adopt, by the end of 2015, the legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which provides for a common framework for the registration and automatic exchange of information on rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States; ***reminds in this respect the importance of granting the Commission access to the information exchanged between Member States so that the institution can ensure that rulings do not have a negative impact***

*on the internal market;*

Or. en

**Amendment 661**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 76**

*Motion for a resolution*

76. Calls on the Council to adopt, by the end of 2015, the legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which provides for a common framework for the registration and automatic exchange of information on rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States;

*Amendment*

76. Calls on the Council to adopt, by the end of 2015, the legislative proposal of March 2015 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which provides for a common framework for the registration and automatic exchange of information on rulings, and provisions allowing the Commission to effectively monitor its implementation by Member States; ***calls on the Council to take due account of the opinion of the European Parliament on this legislative proposal;***

Or. de

**Amendment 662**  
**Petr Ježek**

**Motion for a resolution**  
**Paragraph 76 a (new)**

*Motion for a resolution*

***76a. Welcomes to Commission's proposal to develop a secure central directory where information to be communicated in the framework of this Directive may be recorded and calls on the Commission to complement its proposal by enhancing with due consideration given to transparency publish an annual report***

*summarising the main cases contained in the future secure central directory which should include, at least:*

- The name of taxpayer and group;*
- A description of the issues addressed in the tax ruling;*
- A description of the criteria used to determine an advance pricing arrangement;*
- Identification of the Member State(s) most likely to be affected;*
- Identification of any other taxpayer likely to be affected (apart from natural persons)*

*In doing so, the Commission must give due consideration to business confidentiality and trade secret;*

Or. en

### **Amendment 663**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

### **Motion for a resolution**

#### **Paragraph 77**

#### *Motion for a resolution*

77. *Invites* the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process;

#### *Amendment*

77. *Calls on* the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process *and with flexibilities such as non-reciprocity periods to ensure developing countries will be able to participate in the implementation of this new standard from the very beginning; urges the Members*

*States to ensure in their national implementing laws that deliberate breaches of reporting obligations or deliberate misreporting under AEOI will be a criminal offense; urges Member States to oblige their domestic financial institutions to identify the place of residence for all account holders from the beginning, in order to enhance efficiency of the information gathering process and in order not to insert undue and counterproductive ambiguity in the implementation of AEOI; urges Members States and the Commission to insert and specify the requirement for comprehensive, public statistics on AEOI broken down by Member States from the first year of operation, and including a summary statistics for the years 2013 till 2015, to prevent avoidance schemes, into the implementing regulation the Commission is currently working on under the comitology procedure;*

Or. en

#### **Amendment 664**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari, Matt Carthy**

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

#### **Paragraph 77**

##### *Motion for a resolution*

77. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process;

##### *Amendment*

77. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process; ***recommends to include information on tax rulings into global AEOI standards and that this information should be available to the public; insists that steps should be taken***



*to ensure that AEOI becomes truly global and thereby effective by granting developing countries an initial period of non-reciprocal information exchange while supporting their efforts to build their capacity for full participation in the AEOI;*

Or. en

**Amendment 665**  
**Krišjānis Kariņš**

**Motion for a resolution**  
**Paragraph 77**

*Motion for a resolution*

77. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process;

*Amendment*

77. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process; ***stresses that automatic information exchange within EU could take a place in a form of a central EU wide register, which would be accessible by the Commission and the competent authorities;***

Or. en

**Amendment 666**  
**Ulla Tørnæs, Cora van Nieuwenhuizen**

**Motion for a resolution**  
**Paragraph 77**

*Motion for a resolution*

77. Invites the Member States to support, in all international fora, the automatic

*Amendment*

77. Invites the Member States to support, in all international fora, the automatic

exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process;

exchange of information (AEOI) between tax administrations as the new global standard, ***with due regard to protection of commercially sensitive information and with full respect for data protection rules***; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process;

Or. en

**Amendment 667**  
**Brian Hayes**

**Motion for a resolution**  
**Paragraph 77**

*Motion for a resolution*

77. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process;

*Amendment*

77. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process; ***considers that the Foreign Account Tax Compliance Act (FATCA) arrangement on automatic exchange of tax information should be recognised as a new exacting international standard on disclosing tax information***;

Or. en

**Amendment 668**  
**Danuta Maria Hübner, Frank Engel, Gunnar Hökmark, Krišjānis Kariņš, Georgios Kyrtos, Luděk Niedermayer, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

**Motion for a resolution**  
**Paragraph 77**

*Motion for a resolution*

77. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process;

*Amendment*

77. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process; ***in order for such automatic exchange of information to be effective, also calls for the establishment of a common European Tax Identification Number regime;***

Or. en

**Amendment 669**

**Jonás Fernández, Ramón Jáuregui Atondo, Eider Gardiazabal Rubial**

**Motion for a resolution**

**Paragraph 77**

*Motion for a resolution*

77. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process;

*Amendment*

77. Invites the Member States to support, in all international fora, the automatic exchange of information (AEOI) between tax administrations as the new global standard; invites in particular the Commission, the OECD and the G20 to promote this through the most adequate and effective instruments within an inclusive global process; ***such as the Convention on Administrative Cooperation in Tax Matters;***

Or. en

**Amendment 670**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

**Motion for a resolution**  
**Paragraph 77 a (new)**

*Motion for a resolution*

*Amendment*

***77a. Urges Member States to oblige their domestic financial institutions to identify the place of residence for all account holders from the beginning, in order to enhance efficiency of the information gathering process and in order not to insert undue and counterproductive ambiguity in the implementation of AEOI; and urges Member States and the Commission to insert and specify the requirement for comprehensive, public statistics on AEOI broken down by Member States from the first year of operation, and including a summary statistics for the years 2013 till 2013, to prevent avoidance schemes, into the implementing regulation the Commission is currently working on under the comitology procedure;***

Or. en

**Amendment 671**

**Cora van Nieuwenhuizen, Ulla Tørnæs, Philippe De Backer**

**Motion for a resolution**  
**Paragraph 78**

*Motion for a resolution*

*Amendment*

78. Invites the Member States to consider that ***any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information*** should be automatically exchanged between ***them*** and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained

78. Invites the Member States to consider that ***the relevant information on*** cross-border ***tax rulings*** should be automatically exchanged between ***the*** national ***tax administrations and the Commission;*** stresses that the basic elements of all rulings that have an impact on other Member States should be ***shared between the relevant*** tax administrations and the Commission;

*through the FISCALIS 2020 programme; reiterates its view* that the basic elements of all rulings that have an impact on other Member States should be *not only shared between* tax administrations and the Commission, *but also presented in the country-by-country reporting by MNCs;*

Or. en

**Amendment 672**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 78**

*Motion for a resolution*

78. Invites the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information should be *automatically* exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme; *reiterates its view that the basic elements of all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, but also presented in the country-by-country reporting by MNCs;*

*Amendment*

78. Invites the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information should be exchanged between them *automatically, comprehensively and with out delay* and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme;

Or. de

**Amendment 673**  
**Tom Vandenkendelaere**

**Motion for a resolution**  
**Paragraph 78**

*Motion for a resolution*

78. Invites the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information should be automatically exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be *not only* shared between tax administrations and the Commission, *but also presented in the country-by-country reporting by MNCs*;

*Amendment*

78. Invites the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information should be automatically exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be shared between tax administrations and the Commission;

Or. en

**Amendment 674**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 78**

*Motion for a resolution*

78. *Invites* the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information should be automatically exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained

*Amendment*

78. *Calls on* the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established in cooperation with all involved countries' *tax administrations*, that the relevant information should be automatically exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the

through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, but also presented in the country-by-country reporting by MNCs;

experience gained through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, but also presented in the *public* country-by-country reporting by MNCs;

Or. en

**Amendment 675**  
**Luděk Niedermayer**

**Motion for a resolution**  
**Paragraph 78**

*Motion for a resolution*

78. Invites the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, *be established in cooperation with all involved* countries, that the relevant information should be automatically exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, *but also presented in the country-by-country reporting by MNCs*;

*Amendment*

78. Invites the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, *take into account the impact of ruling on tax revenues of other* countries, that the relevant information should be automatically exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, *should be made more transparent also for general public*;

Or. en

**Amendment 676**  
**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

**Motion for a resolution**  
**Paragraph 78**

*Motion for a resolution*

78. Invites the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information should be automatically exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, but also presented in the country-by-country reporting by MNCs;

*Amendment*

78. Invites the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information should be automatically exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, but also presented in the **public** country-by-country reporting by MNCs;

Or. en

**Amendment 677**  
**Morten Messerschmidt**

**Motion for a resolution**  
**Paragraph 78**

*Motion for a resolution*

78. Invites the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information should be automatically exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due

*Amendment*

78. Invites the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established in cooperation with all involved countries, that the relevant information should be automatically exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due



consideration to the experience gained through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, but also presented in the country-by-country reporting by MNCs;

consideration to the experience gained through the FISCALIS 2020 programme; reiterates its view that the basic elements of all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, but also presented in the country-by-country reporting by MNCs; ***stresses that commercially sensitive information provided by companies must be protected and broader rules on data protection must be respected;***

Or. en

### **Amendment 678**

**Peter Simon**

on behalf of the S&D Group

### **Motion for a resolution**

#### **Paragraph 78**

#### *Motion for a resolution*

78. ***Invites*** the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established ***in cooperation*** with all involved countries, that the relevant information should be automatically exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme; reiterates ***its view that the basic elements of*** all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, but also presented in the country-by-country reporting by MNCs;

#### *Amendment*

78. ***Asks*** the Member States to consider that any tax ruling of a cross-border nature should, in particular when involving transfer pricing, be established with all involved ***and affected*** countries, that the relevant information should be automatically exchanged between them and that any national action aimed at reducing tax avoidance and tax base erosion within the EU, including audits, should be carried out jointly, giving due consideration to the experience gained through the FISCALIS 2020 programme; reiterates ***that information on*** all rulings that have an impact on other Member States should be not only shared between tax administrations and the Commission, but also presented in the country-by-country reporting by MNCs;

Or. en

## **Amendment 679**

**Barbara Kappel**

### **Motion for a resolution**

#### **Paragraph 79**

##### *Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, ***and calls, therefore, for an extension of the automatic exchange of information to all rulings***; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information ***and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States***;

##### *Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information;

Or. de

## **Amendment 680**

**Luděk Niedermayer**

### **Motion for a resolution**

#### **Paragraph 79**

##### *Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information ***and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States***;

##### *Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information;

Or. en

**Amendment 681**  
**Andreas Schwab**

**Motion for a resolution**  
**Paragraph 79**

*Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information *and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;*

*Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all **relevant** rulings; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information;

*(At present such a clearing house system, through which tax rulings are screened at EU level to check whether they have a harmful effect on other Member States, is not feasible as the Commission is not a tax authority.)*

Or. de

**Amendment 682**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 79**

*Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; *calls, furthermore, for a framework which effectively controls the*

*Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; **calls for the establishment, by 31 December 2016, of a secure central**

*implementation of the automatic exchange of information and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;*

*directory to facilitate the exchange of information between the participating tax authorities;*

*(Adjustment in line with the draft report on the proposal for a directive amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation (2015/0068 (CNS)))*

Or. de

**Amendment 683**  
**Krišjānis Kariņš**

**Motion for a resolution**  
**Paragraph 79**

*Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; *calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;*

*Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings *in a form of EU wide central register, which would be accessible by the Commission and the competent authorities;*

Or. en

**Amendment 684**  
**Danuta Maria Hübner, Gunnar Hökmark, Krišjānis Kariņš, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

**Motion for a resolution**  
**Paragraph 79**

*Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which *effectively controls the* implementation of the automatic exchange of information and, in the longer term, for a *clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;*

*Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States; and calls therefore, for an extension of the automatic exchange of information to all rulings; *underlines however that this should be done in such a way that the mass of information collected does not prevent from detecting the truly problematic cases;* calls, furthermore, for a framework which *allows for the effective* implementation of the automatic exchange of information and, in the longer term, for a *secure central directory where information on rulings provided by Member States will be recorded and stored ; strongly insists on the key role of the Commission's involvement in the process of data collection and analysis concerning rulings;*

Or. en

**Amendment 685**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 79**

*Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, *therefore*, for an extension of the automatic exchange of information to all rulings; calls, *furthermore, for a* framework which effectively controls the implementation of the automatic exchange

*Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls *on the Commission to prepare a proposal*, for an extension of the automatic exchange of information to all rulings; *Calls on Member States to provide for a periodical review of their rulings that are*

of information and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

*perpetual or valid for a long-time period, to check in particular whether appropriate benchmarks are being used regarding transfer pricing calculations; calls on the Commission to provide a framework which effectively controls the implementation of the automatic exchange of information and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level by the Commission to check whether they have a harmful effect on other Member States;*

Or. en

**Amendment 686**  
**Bernd Lucke**

**Motion for a resolution**  
**Paragraph 79**

*Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information and, in the longer term, **for a clearing house system**, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

*Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information and, in the longer term, **possibly an independent tax competition agency**, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

Or. en

**Amendment 687**  
**Tom Vandenkendelaere**

**Motion for a resolution**  
**Paragraph 79**

*Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a **framework which effectively controls** the implementation of the automatic exchange of information **and**, in the **longer** term, **for** a clearing house system, through which tax **rulings will be** screened at EU level **to check whether they have a harmful effect on other Member States**;

*Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings **issued by, or on behalf of, the government or the tax authority of a Member State, or any territorial or administrative subdivisions thereof, including local authorities, and regardless of the formal, informal, legally binding or non-binding nature of the tax ruling, and without any SME threshold being applied**; calls, furthermore, for a **central role for the Commission in the exchange of information on rulings allowing it to effectively control and evaluate** the implementation **and application** of the automatic exchange of information; **invites the Commission to study whether**, in the **long** term, **the setting up of** a clearing house system, through which tax **ruling practices are systematically** screened at EU level **for harmful effects on other Member States might be feasible and desirable**;

Or. en

**Amendment 688**

**Cora van Nieuwenhuizen, Ulla Tørnæs**

**Motion for a resolution**

**Paragraph 79**

*Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, **and calls, therefore, for an extension of the automatic exchange of information to all rulings**; calls, **furthermore**, for a framework which effectively controls the

*Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States; calls for a framework which effectively controls the implementation of the automatic exchange of information and, in the longer term, for a clearing house

implementation of the automatic exchange of information and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

Or. en

**Amendment 689**  
**Emmanuel Maurel**

**Motion for a resolution**  
**Paragraph 79**

*Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information and, *in the longer term*, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

*Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information and, *by 2020*, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

Or. fr

**Amendment 690**  
**Ulla Tørnæs**

**Motion for a resolution**  
**Paragraph 79**

*Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States,

*Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States,



and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

and calls, therefore, for an extension of the automatic exchange of information to all rulings ***with due regard to protection of commercially sensitive information and will full respect for data protection***; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

Or. en

### **Amendment 691**

**Peter Simon**

on behalf of the S&D Group

### **Motion for a resolution**

#### **Paragraph 79**

#### *Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

#### *Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which effectively controls ***and ensures*** the implementation of the automatic exchange of information ***including through appropriate sanctions*** and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

Or. en

### **Amendment 692**

**Pirkko Ruohonen-Lerner, Sirpa Pietikäinen**

**Motion for a resolution**  
**Paragraph 79**

*Motion for a resolution*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

*Amendment*

79. Highlights, in this connection, the fact that not only cross-border but also national rulings can impact other Member States, and calls, therefore, for an extension of the automatic exchange of information to all rulings; calls, furthermore, for a framework which effectively controls the implementation of the automatic exchange of information; ***ensures the collection and publication of statistics from the information that will be exchanged***; and, in the longer term, for a clearing house system, through which tax rulings will be screened at EU level to check whether they have a harmful effect on other Member States;

Or. en

**Amendment 693**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 79 a (new)**

*Motion for a resolution*

*Amendment*

***79a. In order to enhance transparency for citizens, the Commission should publish an annual report summarising the main cases contained in the secure central directory; in doing so, the Commission should take into account the provisions of the Mutual Assistance Directive relating to confidentiality;***

*(Adjustment in line with the draft report on the proposal for a directive amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation (2015/0068 (CNS)))*

**Amendment 694**

**Danuta Maria Hübner, Frank Engel, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

**Motion for a resolution**

**Paragraph 79 a (new)**

*Motion for a resolution*

*Amendment*

*79a. Points out that any request for the public disclosure of information on tax rulings should not be harmful to commercial interests and should be done in a manner that fully respect business confidentiality; expresses in this regard concerns as to whether data on individual cases can be anonymised in a way that makes it truly impossible for competitors to identify the company involved; draws attention to the risk that publishing overly detailed information on the techniques used by individual firms might be a source of inspiration for other companies when devising new tax dodging strategies; supports therefore the option of publishing information on rulings in an aggregate or summarised form;*

Or. en

**Amendment 695**

**Markus Ferber**

**Motion for a resolution**

**Paragraph 80**

*Motion for a resolution*

*Amendment*

*80. Calls on the Commission to consider the establishment of a common framework at EU level for tax rulings, including common criteria, in particular:*

*deleted*

*– the requirement to establish them on the basis of a comprehensive analysis, with the involvement of all the parties and countries concerned,*

*– their public disclosure, either fully or in simplified form, but fully respecting confidentiality requirements,*

*– equal treatment and availability to all taxpayers,*

*absence of discretion and full compliance with underlying tax provisions;*

Or. de

### **Amendment 696**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

### **Motion for a resolution**

#### **Paragraph 80 – introductory part**

##### *Motion for a resolution*

80. Calls on the Commission to consider the establishment of a common framework at EU level for tax rulings, *including* common criteria, *in particular*:

##### *Amendment*

*80. Calls on the Commission to use all the tools at its disposal to foster tax rulings practices that are based on a legal or administrative framework that is known by the taxpayers as well as to deter any kinds of informal tax arrangements; Calls on the Commission to consider the establishment of a common framework at EU level for tax rulings - or equivalent measures however they are called in Member States - and its relevant procedures. Such framework should be accompanied by the establishment of a European Ruling Committee, entrusted with powers of guidance and coordination, that would be competent to rule as a second instance on any tax rulings request. Common criteria as regards tax rulings should include:*

Or. en

**Amendment 697**

**Cora van Nieuwenhuizen, Ulla Tørnæs**

**Motion for a resolution**

**Paragraph 80 – introductory part**

*Motion for a resolution*

80. Calls on the Commission to consider the establishment of a common framework at EU level for tax rulings, including common criteria, in particular:

*Amendment*

80. Calls on the Commission to consider the establishment of a common framework at EU level for **cross-border** tax rulings, including common criteria, in particular:

Or. en

**Amendment 698**

**Tom Vandenkendelaere**

**Motion for a resolution**

**Paragraph 80 – introductory part**

*Motion for a resolution*

80. Calls on the Commission to **consider the establishment of a common framework at EU level** for tax rulings, including **common criteria, in particular**:

*Amendment*

80. Calls on the Commission to **propose a common EU framework setting out standard procedural requirements** for tax rulings, including:

Or. en

**Amendment 699**

**Luděk Niedermayer**

**Motion for a resolution**

**Paragraph 80 – indent 1**

*Motion for a resolution*

**– the requirement to establish them on the basis of a comprehensive analysis, with the involvement of all the parties and countries concerned,**

*Amendment*

**deleted**

**Amendment 700**  
**Tom Vandenkendelaere**

**Motion for a resolution**  
**Paragraph 80 – indent 1**

*Motion for a resolution*

– the requirement to establish them on the basis of a comprehensive analysis, ***with the involvement of all the parties and countries concerned,***

*Amendment*

– the requirement to establish them on the basis of a comprehensive analysis,

Or. en

**Amendment 701**  
**Danuta Maria Hübner, Luděk Niedermayer, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

**Motion for a resolution**  
**Paragraph 80 – indent 1**

*Motion for a resolution*

– the requirement to establish them on the basis of a comprehensive analysis, with the involvement of all the parties and countries concerned,

*Amendment*

– the requirement to establish them on the basis of a comprehensive analysis, with the involvement of all the parties and countries concerned, ***for which could be provided and taken into account a statement by the applicants of the grounds for their requests and of the rationale underpinning their applications;***

Or. en

**Amendment 702**  
**Peter Simon**  
on behalf of the S&D Group

**Motion for a resolution**  
**Paragraph 80 – indent 1**

*Motion for a resolution*

– the requirement to establish them on the basis of a comprehensive analysis, with the involvement of all the parties and countries concerned,

*Amendment*

– the requirement to establish them on the basis of a comprehensive analysis, ***including of the tax rulings' effect on other countries' tax bases***, with the involvement of all the parties and countries concerned,

Or. en

**Amendment 703**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo**

**Motion for a resolution**

**Paragraph 80 – indent 1**

*Motion for a resolution*

– the requirement to establish them on the basis of a comprehensive analysis, with the involvement of all the parties and countries concerned,

*Amendment*

– the requirement to establish them on the basis of a comprehensive ***spill-over*** analysis, with the involvement of all the parties and countries concerned,

Or. en

**Amendment 704**

**Cora van Nieuwenhuizen, Ulla Tørnæs**

**Motion for a resolution**

**Paragraph 80 – indent 2**

*Motion for a resolution*

– ***their public disclosure, either fully or in simplified form, but fully respecting confidentiality requirements,***

*Amendment*

***deleted***

Or. en

**Amendment 705**

**Andreas Schwab**

**Motion for a resolution**  
**Paragraph 80 – indent 2**

*Motion for a resolution*

– *their public disclosure, either fully or in simplified form, but fully respecting confidentiality requirements,*

*Amendment*

– *full compliance with confidentiality requirements,*

Or. de

**Amendment 706**  
**Tom Vandenkendelaere**

**Motion for a resolution**  
**Paragraph 80 – indent 2**

*Motion for a resolution*

– *their public disclosure, either fully or in simplified form, but fully respecting confidentiality requirements,*

*Amendment*

– *the obligation to publish an anonymized and summarized version of all tax rulings, fully respecting confidentiality requirements,*

Or. en

**Amendment 707**  
**Peter Simon**  
on behalf of the S&D Group

**Motion for a resolution**  
**Paragraph 80 – indent 2**

*Motion for a resolution*

– their public disclosure, *either fully or in simplified form,* but fully respecting confidentiality requirements,

*Amendment*

– their public disclosure, but fully respecting confidentiality requirements,

Or. en



**Amendment 708**

**Danuta Maria Hübner, Frank Engel, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

**Motion for a resolution  
Paragraph 80 – indent 2**

*Motion for a resolution*

– *their* public disclosure, *either fully or in* simplified form, *but* fully respecting confidentiality requirements,

*Amendment*

– public disclosure, *in an aggregate or* simplified form, *while* fully respecting confidentiality requirements,

Or. en

**Amendment 709**

**Tom Vandenkendelaere**

**Motion for a resolution  
Paragraph 80 – indent 2 a (new)**

*Motion for a resolution*

*- the obligation to publish the criteria for granting, refusing and revoking tax rulings,*

*Amendment*

Or. en

**Amendment 710**

**Tom Vandenkendelaere**

**Motion for a resolution  
Paragraph 80 – indent 3 a (new)**

*Motion for a resolution*

*- the requirement that at least two officials (either internally or externally shown) give their approval of decisions on rulings,*

*Amendment*

Or. en

**Amendment 711**

**Evelyn Regner**

**Motion for a resolution**

**Paragraph 80 – indent 4 a (new)**

*Motion for a resolution*

*Amendment*

*- apply the rules of EU state aid law them being the sole appropriate instrument to adequately fight the common practise among members of attracting MNU's through granting extensive tax benefits or tax exemptions . Therefore a task force to monitor tax refunds as well as additional tax payments in cases of prohibited state aids should be implemented;*

Or. en

**Amendment 712**

**Danuta Maria Hübner, Georgios Kyrtzos, Luděk Niedermayer, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

**Motion for a resolution**

**Paragraph 80 a (new)**

*Motion for a resolution*

*Amendment*

*80a. Calls, in conjunction and addition to the work done on streamlining tax legislation and on the establishment of a stricter framework regulating tax rulings, on the Commission and on Member States to consider drawing up a list of issues which shall not be dealt with by means of administrative agreements but which would be required to be addressed only through legislation;*

Or. en

**Amendment 713**

**Danuta Maria Hübner, Georgios Kyrtzos, Thomas Mann, Luděk Niedermayer, Andreas Schwab, Theodor Dumitru Stolojan, Romana Tomc**

**Motion for a resolution**  
**Paragraph 80 b (new)**

*Motion for a resolution*

*Amendment*

**80b. Calls for an increased harmonisation of administrative practices in tax matters across the Union; stresses that this harmonisation should be a priority and could start by common guidelines on the granting of rulings, but needs to go beyond this and should be based on a benchmarking process whereby good practices are identified and promoted;**

**Or. en**

**Amendment 714**  
**Peter Simon**  
on behalf of the S&D Group

**Motion for a resolution**  
**Paragraph 80 a (new)**

*Motion for a resolution*

*Amendment*

**80a. Asks the Commission to define common European guidelines for the application of the OECD's arm's length principle aiming at harmonising EU Member States' practices for the fixing of transfer pricing in such a way that when establishing transfer pricing agreements, national administrations have the tools to compare similar undertakings and not only similar transactions;**

**Or. en**

**Amendment 715**  
**Peter Simon**  
on behalf of the S&D Group

**Motion for a resolution**  
**Paragraph 80 b (new)**

*Motion for a resolution*

*Amendment*

***80b. Notes the inefficiency of letters rogatory as instrument for mutual legal assistance between judicial authorities; calls on the Commission to consider the establishment of updated and advanced EU mechanisms of administrative and judicial cooperation in the investigation and prosecution of tax crimes, corruption and money laundering with a cross border dimension; Stresses that these mechanisms should ensure secure, reliable and fast communication among judicial authorities and that a lack of cooperation should trigger sanctions;***

Or. en

**Amendment 716**

**Sylvie Goulard, Petr Ježek, Nils Torvalds**

**Motion for a resolution**

**Paragraph 80 a (new)**

*Motion for a resolution*

*Amendment*

***80a. Believes that a fair and efficient tax system requires an adequate level of transparency and confidentiality; is convinced therefore that Member States' tax administrations and, where relevant, the Commission, should have access to information regarding the ultimate beneficiaries of any legal vehicle and/or tax rulings;***

Or. en

**Amendment 717**

**Sylvie Goulard, Petr Ježek, Nils Torvalds**

**Motion for a resolution**

**Paragraph 80 b (new)**

*Motion for a resolution*

*Amendment*

**80b. Calls on the Commission to make use, inter alia, of the directive (EU) 2015/849 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, which includes 'tax crime' in the broad definition of 'criminal activity', in order to determine the ultimate beneficiaries of some particular legal vehicles;**

Or. en

**Amendment 718**  
**Emmanuel Maurel**

**Motion for a resolution**  
**Paragraph 80 a (new)**

*Motion for a resolution*

*Amendment*

**80a. Calls on the Commission to introduce, in-house, a central public register of all legal corporate-tax exemptions, deductions and credits, together with a quantitative budget impact assessment for each Member State;**

Or. fr

**Amendment 719**  
**Brian Hayes**

**Motion for a resolution**  
**Subheading 12**

*Motion for a resolution*

*Amendment*

**CCCTB**

**CCTB**

Or. en

**Amendment 720**  
**Zdzisław Krasnodębski**

**Motion for a resolution**  
**Paragraph 81**

*Motion for a resolution*

*Amendment*

**81. Expresses its full support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);**

*deleted*

Or. en

**Amendment 721**  
**Matt Carthy**

**Motion for a resolution**  
**Paragraph 81**

*Motion for a resolution*

*Amendment*

81. Expresses its **full** support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; **calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax**

81. Expresses its support for **the intention in** the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; **highlights that the European market is not homogeneous and that national markets evolve at different rates and have different needs;**

*base erosion at European level (in particular transfer pricing issues);*

Or. en

**Amendment 722**  
**Morten Messerschmidt**

**Motion for a resolution**  
**Paragraph 81**

*Motion for a resolution*

81. Expresses its **full** support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to **speed up the presentation of** legislative modifications for the **prompt** establishment of a **compulsory** EU-wide Common Consolidated Corporate Tax Base (CCCTB), which **would solve not only the issue** of preferential regimes and mismatches between national tax systems, **but also most of the** issues leading to tax base erosion at European level (in particular transfer pricing issues);

*Amendment*

81. Expresses its support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to **present** legislative modifications for the **possible** establishment of a **voluntary** EU-wide Common Consolidated Corporate Tax Base (CCCTB), which **might help solve issues** of preferential regimes and mismatches between national tax systems, **as well as** issues leading to tax base erosion at European level (in particular transfer pricing issues);

Or. en

**Amendment 723**  
**Cora van Nieuwenhuizen, Ulla Tørnæs**

**Motion for a resolution**  
**Paragraph 81**

*Motion for a resolution*

81. Expresses **its full support** for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls **on the Commission to speed up the presentation**

*Amendment*

81. Expresses **the need** for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls **for an impact assessment on both CCCTB and CCTB;**

*of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);*

Or. en

**Amendment 724**  
**Marian Harkin**

**Motion for a resolution**  
**Paragraph 81**

*Motion for a resolution*

81. Expresses *its full* support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; *calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);*

*Amendment*

81. Expresses support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU;

Or. en

**Amendment 725**  
**Brian Hayes**

**Motion for a resolution**  
**Paragraph 81**



*Motion for a resolution*

81. Expresses its full support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common **Consolidated** Corporate Tax Base (**CCCTB**), which would **solve** not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);

*Amendment*

81. Expresses its full support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Corporate Tax Base (**CCTB**), which would **address** not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);

Or. en

**Amendment 726**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

**Motion for a resolution**

**Paragraph 81**

*Motion for a resolution*

81. Expresses its full support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);

*Amendment*

81. Expresses its full support for the **intention in the** action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax Base (CCCTB) **along the lines of the 2011 CCCTB proposal as amended by the European Parliament**, which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues); **urges**

*the Commission to not delay the consolidation of profits and losses in its revised CCCTB proposal; urges the Commission to scrap its plans of allowing MNCs to freely transfer losses within the EU before consolidation as the likely effect would be to reduce the effective rate of taxation on MNCs and would potentially create new loopholes for aggressive misuse of the rules for tax purposes;*

Or. en

### **Amendment 727**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

### **Motion for a resolution**

#### **Paragraph 81**

#### *Motion for a resolution*

81. Expresses its **full** support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);

#### *Amendment*

81. Expresses its support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax Base (CCCTB), ***based on the European Parliament's position in 2012***, which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues); ***calls on the Commission to refrain from presenting an interim solution on offshoring profits and losses which may divert the political and technical discussions away from the CCCTB;***

**Amendment 728**

Krišjānis Kariņš

**Motion for a resolution****Paragraph 81***Motion for a resolution*

81. **Expresses its full support for** the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a **compulsory** EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);

*Amendment*

81. **Acknowledges** the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues) **without prejudice to the Member State's tax sovereignty**;

**Amendment 729**

Danuta Jazłowiecka, Dariusz Rosati

**Motion for a resolution****Paragraph 81***Motion for a resolution*

81. Expresses its full support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to **speed up the presentation of** legislative modifications for the **prompt** establishment of a compulsory EU-wide

*Amendment*

81. Expresses its full support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to **take into account reservations presented by some stakeholders and carefully prepare the**

Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);

legislative modifications for the establishment of a compulsory EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);

Or. en

**Amendment 730**  
**Esther de Lange**

**Motion for a resolution**  
**Paragraph 81**

*Motion for a resolution*

81. Expresses its full support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to ***speed up the presentation of*** legislative modifications for the prompt establishment of a ***compulsory*** EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);

*Amendment*

81. Expresses its full support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to ***present effective and efficient*** legislative modifications for the prompt establishment of a ***EU-wide Common Corporate Tax Base (CCTB) and in a later stage a*** EU-wide Common Consolidated Corporate Tax Base (CCCTB) ***on the basis of international transfer pricing rules set out by the OECD***, which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);

Or. en

**Amendment 731**  
**Emmanuel Maurel**

**Motion for a resolution**  
**Paragraph 81**

*Motion for a resolution*

81. Expresses its full support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);

*Amendment*

81. Expresses its full support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues); ***calls on the Commission to abandon an optional approach towards introducing the CCCTB, which would simply add to administrative complexity and weaken the resolve to eliminate aggressive tax planning and transfer mispricing practices;***

Or. fr

**Amendment 732**  
**Tom Vandenkendelaere**

**Motion for a resolution**  
**Paragraph 81**

*Motion for a resolution*

81. Expresses its full support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax

*Amendment*

81. Expresses its full support for the action plan proposed by the Commission on 17 June 2015 to address tax avoidance and promote fair and efficient corporate taxation in the EU; calls on the Commission to speed up the presentation of legislative modifications for the prompt establishment of a compulsory EU-wide Common Consolidated Corporate Tax

Base (CCCTB), which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);

Base (CCCTB) *for MNCs with the possible exemption of SMEs*, which would solve not only the issue of preferential regimes and mismatches between national tax systems, but also most of the issues leading to tax base erosion at European level (in particular transfer pricing issues);

Or. en

**Amendment 733**  
**Evelyn Regner**

**Motion for a resolution**  
**Paragraph 81 a (new)**

*Motion for a resolution*

*Amendment*

**81a. Stresses that a collective minimum tax rate for the European Union should be established;**

Or. en

**Amendment 734**  
**Alain Lamassoure**

**Motion for a resolution**  
**Paragraph 81 a (new)**

*Motion for a resolution*

*Amendment*

**81a. Calls on the Commission to resume, without delay, the work concluded in 2011 on the proposal for a Council directive establishing the CCCT, taking account of new factors which have emerged since then and incorporating the most recent conclusions from the work carried out by the OECD, in particular standards resulting from the Action Plan on Base Erosion and Profit Shifting (BEPS), so that a consolidated text can be produced in 2016;**

**Amendment 735****Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari****Motion for a resolution****Paragraph 82***Motion for a resolution*

82. Calls on the Commission to include in its proposals provisions aimed at clarifying the definition of R&D investments and of permanent establishment in line with economic substance, covering also the digital economy; points to the importance of R&D investments and the need to facilitate rather than hamper investment and growth in the digital economy, giving the European emergent economy in the digital sector a competitive edge vis-à-vis other actors in the United States and elsewhere; stresses, at the same time, that abuse or exploitation of such systems must be minimised through coordinated action by the Member States and common standards and definitions on what qualifies as R&D promotion and what does not;

*Amendment*

82. Calls on the Commission to include in its proposals provisions aimed at clarifying the definition of R&D investments and of permanent establishment in line with economic substance, covering also the digital economy; points to the importance of R&D investments and the need to facilitate rather than hamper investment and growth in the digital economy, giving the European emergent economy in the digital sector a competitive edge vis-à-vis other actors in the United States and elsewhere; stresses ***that the existing evidence shows that patent boxes do not help in spurring innovation and can lead to major base erosion through profit shifting***; stresses, at the same time, that abuse or exploitation of such systems must be minimised through coordinated action by the Member States and common standards and definitions on what qualifies as R&D promotion and what does not; ***stresses that the so-called modified nexus approach for patent boxes recommended by the BEPS initiative will not be enough to limit sufficiently the problems associated with patent boxes***;

Or. en

**Amendment 736****Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**  
**Paragraph 82**

*Motion for a resolution*

82. Calls on the Commission to ***include in its proposals provisions aimed at clarifying*** the definition of R&D investments and of permanent establishment in line with economic substance, covering also the digital economy; points to the importance of R&D investments and the need to facilitate rather than hamper investment and growth in the digital economy, giving the European emergent economy in the digital sector a competitive edge vis-à-vis other actors in the United States and elsewhere; stresses, at the same time, that abuse or exploitation of such systems must be ***minimised*** through coordinated action by the Member States ***and*** common standards and definitions on what qualifies as R&D promotion and what does not;

*Amendment*

82. Calls on the Commission to ***make*** proposals ***to clarify*** the definition of R&D investments and of permanent establishment in line with economic substance, covering also the digital economy; points to the importance of R&D investments and the need to facilitate rather than hamper investment and growth in the digital economy, giving the European emergent economy in the digital sector a competitive edge vis-à-vis other actors in the United States and elsewhere; stresses, at the same time, that abuse or exploitation of such systems must be ***eliminated*** through coordinated action by the Member States; ***stresses that the OECD-led BEPS initiative does not go far enough to limit sufficiently the problems associated with patent and innovation boxes and calls on the European Commission to present a proposal for common European standards and definitions on what qualifies as R&D promotion and what does not and for harmonising the use of patent and innovation boxes;***

Or. en

**Amendment 737**

**Peter Simon**

on behalf of the S&D Group

**Motion for a resolution**  
**Paragraph 82 a (new)**

*Motion for a resolution*

*Amendment*

***82a. Highlights the very significant activity and extreme complexity of the digital economy which renders even more difficult to determine where the economic activity is located; stresses that these***



*developments represent an increased challenge to the tax authorities; calls in this regard on the Commission to come forward with a proposal for an adequate framework for taxation of the digital economy;*

Or. en

**Amendment 738**  
**Zdzisław Krasnodebski**

**Motion for a resolution**  
**Paragraph 83**

*Motion for a resolution*

*Amendment*

*83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, 'formula apportionment' could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;*

*deleted*

Or. en

**Amendment 739**  
**Marian Harkin**

**Motion for a resolution**  
**Paragraph 83**

*Motion for a resolution*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, ***in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;***

*Amendment*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key;

Or. en

**Amendment 740**  
**Brian Hayes**

**Motion for a resolution**  
**Paragraph 83**

*Motion for a resolution*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the ***CCCTB*** is a

*Amendment*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the ***CCTB*** is a

useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

Or. en

**Amendment 741**  
**Bernd Lucke**

**Motion for a resolution**  
**Paragraph 83**

*Motion for a resolution*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS *and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget*;

*Amendment*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS;

Or. en

**Amendment 742**  
**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

**Motion for a resolution**  
**Paragraph 83**

*Motion for a resolution*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

*Amendment*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; ***calls, crucially, on the Commission to make sure that the formula-based apportionment in any CCCTB does not give weight to intangibles as otherwise BEPS will continue;*** stresses, furthermore, that the CCCTB is a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

Or. en

**Amendment 743**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 83**

*Motion for a resolution*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on

*Amendment*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; ***calls on the Commission to carefully consider the***

concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

***European Parliament's position on CCCBT and to adopt a formula apportionment which reflects the real economic activities of companies and does not unduly advantage certain Member States***; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

Or. en

**Amendment 744**  
**Morten Messerschmidt**

**Motion for a resolution**  
**Paragraph 83**

*Motion for a resolution*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB *is* a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for

*Amendment*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB ***could be*** a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new

the EU budget;

own resource for the EU budget;

Or. en

#### **Amendment 745**

**Peter Simon**

on behalf of the S&D Group

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

##### **Paragraph 83**

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

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ *could* differentiate between sectors, to take into account their specific features, *in particular* with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

###### *Amendment*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ *shall* differentiate between sectors, *in particular* to take into account their specific features with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

Or. en

#### **Amendment 746**

**Danuta Jazłowiecka, Dariusz Rosati**

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

##### **Paragraph 83**

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

83. *Stresses* that, to restore the link

###### *Amendment*

83. *Notes* that, to restore the link between

between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses, *however calls on the Commission to examine this option carefully as it might result in an excessive complexity of the system*; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

Or. en

**Amendment 747**  
**Esther de Lange**

**Motion for a resolution**  
**Paragraph 83**

*Motion for a resolution*

83. Stresses that, to restore the link between taxation and economic substance, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB is a useful means of combating BEPS and

*Amendment*

83. Stresses that, to restore the link between taxation and economic substance **and value creation**, and to correct existing mismatches, ‘formula apportionment’ could differentiate between sectors, to take into account their specific features, in particular with regard to digital businesses; calls on the Commission to continue its work on concrete options for the design of this allocation key, in particular with a view to anticipating, for each sector, the impact on the tax revenue of each Member State, according to the structure of its economy; stresses, furthermore, that the CCCTB **on the basis of international**

creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

*transfer pricing rules set out by the OECD* is a useful means of combating BEPS and creating European added value regardless of whether or not the tax revenue might be partially used as a new own resource for the EU budget;

Or. en

## **Amendment 748**

**Matt Carthy**

### **Motion for a resolution**

#### **Paragraph 84**

*Motion for a resolution*

*Amendment*

**84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;**

*deleted*

Or. en



**Amendment 749**  
**Zdzisław Krasnodębski**

**Motion for a resolution**  
**Paragraph 84**

*Motion for a resolution*

*Amendment*

**84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;**

*deleted*

Or. en

**Amendment 750**  
**Esther de Lange**

**Motion for a resolution**  
**Paragraph 84**

*Motion for a resolution*

*Amendment*

**84. Supports the *introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a***

**84. Supports the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015.**

*maximum effective taxation rate; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;*

Or. en

#### **Amendment 751**

**Brian Hayes**

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

#### **Paragraph 84**

##### *Motion for a resolution*

84. Supports the introduction of a **full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate;** acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, **but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax**

##### *Amendment*

84. Supports the introduction of a **CCTB and** acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015; calls on the Commission to **ensure that the impact of a CCTB is given adequate and up-to-date assessment with due consideration given to the broad consequences that such a proposal may have;**

*avoidance tools used by MNCs; calls on the Commission to **dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;***

Or. en

**Amendment 752**  
**Morten Messerschmidt**

**Motion for a resolution**  
**Paragraph 84**

*Motion for a resolution*

84. Supports the introduction of a **full** CCCTB as soon as possible, **with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate;** acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, **which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;**

*Amendment*

84. Supports the introduction of a **voluntary** CCCTB as soon as possible, acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing; **stresses that any new initiatives should be based on proper impact assessments;**

Or. en

## **Amendment 753**

**Marco Zanni, Marco Valli, Rolandas Paksas**

### **Motion for a resolution**

#### **Paragraph 84**

##### *Motion for a resolution*

84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate; ***acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;***

##### *Amendment*

84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate;

Or. it

## **Amendment 754**

**Cora van Nieuwenhuizen, Ulla Tørnæs, Philippe De Backer**

### **Motion for a resolution**

#### **Paragraph 84**

##### *Motion for a resolution*

84. ***Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate;*** acknowledges the Commission's approach

##### *Amendment*

84. Acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in

of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Or. en

#### **Amendment 755**

**Danuta Jazlowiecka, Dariusz Rosati**

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

#### **Paragraph 84**

##### *Motion for a resolution*

**84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate; acknowledges** the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any

##### *Amendment*

**84. Welcomes** the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal

additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

submission in 2011;

Or. en

### **Amendment 756**

**Danuta Maria Hübner, Frank Engel, Eva Paunova, Theodor Dumitru Stolojan, Romana Tomc**

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

##### **Paragraph 84**

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

84. Supports the introduction of a full CCCTB as soon as possible, ***with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate;*** acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

###### *Amendment*

84. Supports the introduction of a full CCCTB as soon as possible; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs, ***nor put an effective end to tax shifting within the Union; also recalls in the context that the Union should aim for a mandatory CCCTB, possibly with exemptions for SMEs and companies carrying out no cross-border activity;*** calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Or. en

## **Amendment 757**

**Bernard Monot**

### **Motion for a resolution**

#### **Paragraph 84**

##### *Motion for a resolution*

84. Supports the introduction of a full CCCTB as soon as possible, ***with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate***; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

##### *Amendment*

84. Supports the introduction of a full CCCTB as soon as possible; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Or. fr

## **Amendment 758**

**Barbara Kappel**

### **Motion for a resolution**

#### **Paragraph 84**

##### *Motion for a resolution*

84. Supports the introduction of a full CCCTB as soon as possible, ***with the***

##### *Amendment*

84. Supports the introduction of a full CCCTB as soon as possible; acknowledges

*definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate;* acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Or. de

**Amendment 759**  
**Tibor Szanyi**

**Motion for a resolution**  
**Paragraph 84**

*Motion for a resolution*

84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate *and, for reasons of competitiveness, a maximum effective taxation rate;* acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer

*Amendment*

84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by



pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Or. hu

**Amendment 760**  
**Bernd Lucke**

**Motion for a resolution**  
**Paragraph 84**

*Motion for a resolution*

84. Supports the introduction of a full CCCTB as soon as possible, ***with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate;*** acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

*Amendment*

84. Supports the introduction of a full CCCTB as soon as possible, acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Or. en

## Amendment 761

Luděk Niedermayer, Dariusz Rosati

### Motion for a resolution

#### Paragraph 84

##### *Motion for a resolution*

84. Supports the introduction of a full CCCTB as soon as possible, ***with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate***; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

##### *Amendment*

84. Supports the introduction of a full CCCTB as soon as possible; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Or. en

## Amendment 762

Krišjānis Kariņš

### Motion for a resolution

#### Paragraph 84

##### *Motion for a resolution*

84. Supports the introduction of a full CCCTB ***as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a***

##### *Amendment*

84. Supports the introduction of a full CCCTB ***which does not undermine national tax legislations and respects tax sovereignty of Member States***;

**maximum effective taxation rate;** acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Or. en

### **Amendment 763**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

### **Motion for a resolution**

#### **Paragraph 84**

#### *Motion for a resolution*

84. Supports the introduction of a full CCCTB as soon as possible, **with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate;** **acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the**

#### *Amendment*

84. Supports the introduction of a full CCCTB as soon as possible, **combined with a set of minimum effective taxation rates, not below 20% and depending on a range of variables covering wealth levels, size and geographical location of Member States; insists that a CCCTB must not, a priori, lead to a shrinking taxable base as compared to the status quo and calls for the definition of the common base to be established towards the highest common denominator among Member States; regrets the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015;** calls on the

*main tax avoidance tools used by MNCs*; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Or. en

#### **Amendment 764**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

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

#### **Paragraph 84**

##### *Motion for a resolution*

84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate ***and, for reasons of competitiveness, a maximum effective taxation rate***; ***acknowledges the Commission's*** approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, ***but*** points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

##### *Amendment*

84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate ***opening a path towards a Europeanised corporate taxation system regrets the Commission's*** approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015 ***as consolidation is a key aspect of this reform, and*** points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011; ***calls on the Commission, as a possible prerequisite for a***

*robust CCCTB, to research further the suitability of IFRS and/or of individual Member State accounting rules, and to explore an alternative framework for a European-wide tax accounting standard;*

Or. en

## **Amendment 765**

**Peter Simon**

on behalf of the S&D Group

### **Motion for a resolution**

#### **Paragraph 84**

##### *Motion for a resolution*

84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

##### *Amendment*

84. **Strongly** supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate **only for SMEs as they are the driving force of the economy and of employment**; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; **urges therefore the Commission to set a concrete and short deadline to include the "consolidation element" (key to solve the problem of transfer mispricing) in the CCCTB initiative**; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal

submission in 2011; *calls on the Commission to add an anti-avoidance clause to stop double tax deductions;*

Or. en

**Amendment 766**  
**Philippe De Backer**

**Motion for a resolution**  
**Paragraph 84**

*Motion for a resolution*

84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a *CCTB* would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

*Amendment*

84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open *which need to be taken into consideration, for Member States that have varying legal frameworks and levels of fiscal consolidation, and* especially for businesses operating in the single market, given that a *CCCTB* would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Or. en

**Amendment 767**  
**Emmanuel Maurel**

**Motion for a resolution**  
**Paragraph 84**

*Motion for a resolution*

84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

*Amendment*

84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate ***after application of any tax rulings***; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Or. fr

**Amendment 768**  
**Esther de Lange**

**Motion for a resolution**  
**Paragraph 84**

*Motion for a resolution*

84. Supports the introduction of a full CCCTB as soon as possible, with the definition of a minimum effective taxation rate and, for reasons of competitiveness, a maximum effective taxation rate;

*Amendment*

84. Supports the introduction of a full CCCTB ***on the basis of international transfer pricing rules set out by the OECD*** as soon as possible, with the definition of a minimum effective taxation rate and, for

acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

reasons of competitiveness, a maximum effective taxation rate; acknowledges the Commission's approach of putting forward a simple CCTB (without consolidation) as a first step in its action plan of June 2015, but points out that this will leave many issues open, especially for businesses operating in the single market, given that a CCTB would not provide for the compensation of losses through consolidation, nor address the red tape and uncertainty associated with transfer pricing, which is also one of the main tax avoidance tools used by MNCs; calls on the Commission to dispense with any additional impact assessment of this measure, which has been on the EU agenda for decades, has already been the subject of extensive preparatory work and is now blocked in the Council since its formal submission in 2011;

Or. en

**Amendment 769**  
**Bernard Monot**

**Motion for a resolution**  
**Paragraph 84 a (new)**

*Motion for a resolution*

*Amendment*

***84a. Reasserts the full sovereignty of Member States as regards setting direct-taxation rates;***

Or. fr

**Amendment 770**  
**Emmanuel Maurel**

**Motion for a resolution**  
**Paragraph 84 a (new)**



*Motion for a resolution*

*Amendment*

**84a. Calls on the Commission to propose establishing an abuse-of-rights procedure on tax matters, modelled on the tax laws of a number of Member States, under which any tax planning scheme set up with the sole aim of evading taxation of all or part of a taxable base would be deemed illegal;**

Or. fr

**Amendment 771**

**Zdzisław Krasnodębski**

**Motion for a resolution**

**Paragraph 85**

*Motion for a resolution*

*Amendment*

**85. Calls on the Commission, pending the adoption of a full CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly transfer pricing), prepare a regime offsetting cross-border profits and losses and further introduce anti-abuse rules in all relevant directives; calls on the Council to prepare for the prompt adoption of these provisions;**

**deleted**

Or. en

**Amendment 772**

**Cora van Nieuwenhuizen, Ulla Tørnæs**

**Motion for a resolution**

**Paragraph 85**

*Motion for a resolution*

*Amendment*

**85. Calls on the Commission, pending the**

**deleted**

*adoption of a full CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly transfer pricing), prepare a regime offsetting cross-border profits and losses and further introduce anti-abuse rules in all relevant directives; calls on the Council to prepare for the prompt adoption of these provisions;*

Or. en

**Amendment 773**  
**Morten Messerschmidt**

**Motion for a resolution**  
**Paragraph 85**

*Motion for a resolution*

85. Calls on the Commission, pending the adoption of a **full** CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly transfer pricing), prepare a regime offsetting cross-border profits and losses and further introduce anti-abuse rules in all relevant directives; calls on the Council to prepare for the prompt adoption of these provisions;

*Amendment*

85. Calls on the Commission, pending the adoption of a **voluntary** CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly transfer pricing), prepare a regime offsetting cross-border profits and losses and further introduce anti-abuse rules in all relevant directives; calls on the Council to prepare for the prompt adoption of these provisions;

Or. en

**Amendment 774**  
**Brian Hayes**

**Motion for a resolution**  
**Paragraph 85**

*Motion for a resolution*

85. Calls on the Commission, pending the adoption of a **full CCCTB** and its full

*Amendment*

85. Calls on the Commission, pending the adoption of a **CCTB** and its full

implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly transfer pricing), prepare a regime offsetting cross-border profits and losses and further introduce anti-abuse rules in all relevant directives; calls on the Council to prepare for the prompt adoption of these provisions;

implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly transfer pricing), prepare a regime offsetting cross-border profits and losses and further introduce anti-abuse rules in all relevant directives; calls on the Council to prepare for the prompt adoption of these provisions;

Or. en

#### **Amendment 775**

**Marco Zanni, Marco Valli, Rolandas Paksas**

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

##### **Paragraph 85**

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

85. Calls on the Commission, pending the adoption of a full CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly transfer pricing), prepare a regime offsetting cross-border profits and losses and further introduce anti-abuse rules in all relevant directives; calls on the Council to prepare for the prompt adoption of these provisions;

###### *Amendment*

85. Calls on the Commission, pending the adoption of a full CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly transfer pricing), prepare a regime offsetting cross-border profits and losses and further introduce anti-abuse rules in all relevant directives ***also in order to limit fraud in connection with the most common VAT avoidance schemes***; Calls on the Council to prepare for the prompt adoption of these provisions;

Or. it

#### **Amendment 776**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

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

##### **Paragraph 85**

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

85. Calls on the Commission, pending the adoption of a full CCCTB and its full implementation at EU level, to take

###### *Amendment*

85. Calls on the Commission, pending the adoption of a full CCCTB and its full implementation at EU level, to take

immediate action in order to ensure effective taxation, reduce profit shifting (mainly transfer pricing), ***prepare a regime offsetting cross-border profits and losses and further introduce anti-abuse rules in all relevant directives***; calls on the Council to prepare for the prompt adoption of these provisions;

immediate action in order to ensure effective taxation, reduce profit shifting (mainly transfer pricing), ***and further introduce anti-abuse rules in all relevant directives; calls on the Commission to check the existing directives and draft directives in the field of tax and company law on their appropriateness to enforce effective taxation***; calls on the Council to prepare for the prompt adoption of these provisions;

Or. en

#### **Amendment 777**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo**

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

##### **Paragraph 85**

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

85. Calls on the Commission, pending the adoption of a full CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (***mainly*** transfer pricing), ***prepare a regime offsetting cross-border profits and losses*** and further introduce anti-abuse rules in all relevant directives; calls on the Council to prepare for the prompt adoption of these provisions;

###### *Amendment*

85. Calls on the Commission, pending the adoption of a full CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (***through*** transfer pricing ***and debt-shifting mechanisms***), and further introduce anti-abuse rules in all relevant directives; calls on the Council to prepare for the prompt adoption of these provisions;

Or. en

#### **Amendment 778**

**Peter Simon**

on behalf of the S&D Group

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

##### **Paragraph 85**

*Motion for a resolution*

85. Calls on the Commission, pending the adoption of a full CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly transfer pricing), ***prepare a regime offsetting cross-border profits and losses and further introduce anti-abuse rules in all relevant directives***; calls on the Council to prepare for the prompt adoption of these provisions;

*Amendment*

85. Calls on the Commission, pending the adoption of a full CCCTB and its full implementation at EU level, to take immediate action in order to ensure effective taxation, reduce profit shifting (mainly transfer pricing), ***and further introduce anti-abuse rules in all relevant directives; stresses that the Commission's proposal for an interim cross-border loss offset regime should be introduced only if the Commission can guarantee that it will not create the possibility of misuse for aggressive tax planning***; calls on the Council to prepare for the prompt adoption of these provisions;

Or. en

**Amendment 779**  
**Marian Harkin**

**Motion for a resolution**  
**Paragraph 85**

*Motion for a resolution*

85. Calls on the Commission, ***pending the adoption of a full CCCTB and its full implementation at EU level***, to take immediate action in order to ensure effective taxation, ***reduce*** profit shifting (mainly transfer pricing), prepare a regime offsetting cross-border profits and losses and further introduce anti-abuse rules in all relevant directives; calls on the Council to prepare for the prompt adoption of these provisions;

*Amendment*

85. Calls on the Commission to take immediate action in order to ensure effective taxation, ***put in place a framework to manage*** profit shifting (mainly transfer pricing), prepare a regime offsetting cross-border profits and losses and further introduce ***appropriate and effective*** anti-abuse rules in all relevant directives; calls on the Council to prepare for the prompt adoption of these provisions;

Or. en

**Amendment 780**  
**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest**

**Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 86**

*Motion for a resolution*

86. Calls on the Commission to issue clear **guidelines** on the definition of economic substance and permanent establishment, with a view to tackling, in particular, the issue of letter box companies, and to develop EU criteria and **guidelines** for the treatment of R&D, compatible with, but not limited to, the work of the OECD on the matter, since Member States are currently reforming their strategy in that regard, often cumulatively with subsidies;

*Amendment*

86. Calls on the Commission to issue clear **legislation** on the definition of economic substance and permanent establishment, with a view to tackling, in particular, the issue of letter box companies, and to develop EU criteria and **legislation** for the treatment of R&D, compatible with, but not limited to, the work of the OECD on the matter, since Member States are currently reforming their strategy in that regard, often cumulatively with subsidies; ***calls on the Commission to revise European legislation on controlled foreign companies and its application according to the Cadbury Schweppes judgment of the European Court of Justice (C-196/04) in order to ensure full use of controlled foreign companies beyond situations of wholly artificial arrangements; Calls on the Commission to make proposals for harmonising controlled foreign companies rules in Europe;***

Or. en

**Amendment 781**

**Brian Hayes**

**Motion for a resolution**

**Paragraph 86**

*Motion for a resolution*

86. Calls on the Commission to issue clear guidelines on the definition of economic substance and permanent establishment, with a view to tackling, in particular, the issue of letter box companies, and to

*Amendment*

86. Calls on the Commission to issue clear guidelines on the definition of economic substance and permanent establishment, with a view to tackling, in particular, the issue of letter box companies, and to

develop EU criteria and guidelines for the treatment of R&D, compatible with, **but not limited to**, the work of the OECD on the matter, since Member States are currently reforming their strategy in that regard, often cumulatively with subsidies;

develop EU criteria and guidelines for the treatment of R&D, compatible with the work of the OECD on the matter, since Member States are currently reforming their strategy in that regard, often cumulatively with subsidies;

Or. en

### **Amendment 782**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

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

##### **Paragraph 86**

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

86. Calls on the Commission to issue clear guidelines on the definition of economic substance and permanent establishment, with a view to tackling, in particular, the issue of letter box companies, and to develop EU criteria and guidelines for the treatment of R&D, compatible with, but not limited to, the work of the OECD on the matter, since Member States are currently reforming their strategy in that regard, often cumulatively with subsidies;

###### *Amendment*

86. Calls on the Commission to issue clear guidelines on the definition of economic substance and permanent establishment, with a view to tackling, in particular, the issue of letter box companies ***and their use for the purpose of tax avoidance, money laundering and other socially and economically harmful activity***, and to develop EU criteria and guidelines for the treatment of R&D, compatible with, but not limited to, the work of the OECD on the matter, since Member States are currently reforming their strategy in that regard, often cumulatively with subsidies;

Or. en

### **Amendment 783**

**Petr Ježek**

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

##### **Paragraph 86**

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

86. Calls on the Commission to issue clear guidelines on the definition of economic substance and permanent establishment,

###### *Amendment*

86. Calls on the Commission to issue clear guidelines on the definition of economic substance and permanent establishment,

with a view to tackling, in particular, the issue of letter box companies, and to develop EU criteria and guidelines for the treatment of R&D, compatible with, but not limited to, the work of the OECD on the matter, since Member States are currently reforming their strategy in that regard, often cumulatively with subsidies;

with a view to tackling, in particular, the issue of letter box companies, and to develop EU criteria and guidelines for the treatment of R&D, compatible with, but not limited to, the work of the OECD on the matter, since Member States are currently reforming their strategy in that regard, often cumulatively with subsidies. ***These guidelines should clearly indicate that there must be a direct link between the preferential regimes granted by the tax administration and the underlying R&D activities;***

Or. en

**Amendment 784**  
**Esther de Lange**

**Motion for a resolution**  
**Paragraph 86**

*Motion for a resolution*

86. Calls on the Commission to issue clear guidelines on the definition of economic substance and permanent establishment, with a view to tackling, in particular, the issue of letter box companies, and to develop EU criteria and guidelines for the treatment of R&D, compatible with, but not limited to, the work of the OECD on the matter, since Member States are currently reforming their strategy in that regard, often cumulatively with subsidies;

*Amendment*

86. Calls on the Commission to issue clear guidelines on the definition of economic substance and ***value creation and*** permanent establishment, with a view to tackling, in particular, the issue of letter box companies, and to develop EU criteria and guidelines for the treatment of R&D, compatible with, but not limited to, the work of the OECD on the matter, since Member States are currently reforming their strategy in that regard, often cumulatively with subsidies;

Or. en

**Amendment 785**  
**Philippe De Backer**

**Motion for a resolution**  
**Paragraph 86 a (new)**



*Motion for a resolution*

*Amendment*

***86a. Considers that the favourable treatment reserved for debt and interest in many tax systems hampers the diversification of business funding models and prevents the strengthening of equity financing of companies in the EU, something commonly practised in other countries; therefore calls on the Commission and the Member States to encourage greater diversification of funding sources for companies, which would undoubtedly be beneficial for growth and employment;***

Or. en

**Amendment 786**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

**Motion for a resolution**

**Paragraph 86 a (new)**

*Motion for a resolution*

*Amendment*

***86a. Calls on the Commission and the Member States to roll back and abolish special tax rates for certain corporate income such as interest or income associated with patents;***

Or. en

**Amendment 787**

**Fabio De Masi, Marisa Matias, Paloma López Bermejo, Rina Ronja Kari**

**Motion for a resolution**

**Paragraph 86 b (new)**

*Motion for a resolution*

*Amendment*

***86b. Calls on the Commission to revise European legislation on controlled***

*foreign companies and its application as confirmed by the Cadbury Schweppes judgment of the European Court of Justice (C-196/04) in order to ensure full use of controlled foreign companies to avoid cases of double non-taxation; Calls on the Commission to make proposals for harmonising controlled foreign companies rules in Europe*

Or. en

**Amendment 788**  
**Luděk Niedermayer**

**Motion for a resolution**  
**Paragraph 87**

*Motion for a resolution*

87. Calls also on the Commission, in the absence of any generally accepted definition, to conduct further analyses and studies in order to define *harmful tax practices, taking into account the various negative impacts they can have on society, ensure their monitoring and identify more precisely* the impact of tax *avoidance* in the EU *and in* developing countries; asks the Commission to take the necessary action to clarify the exact status of all the Member States' 'dependent jurisdictions' and what leverage could be used to change their practices with a view to avoiding tax base erosion within the EU;

*Amendment*

87. Calls also on the Commission, in the absence of any generally accepted definition, to conduct further analyses and studies in order to define *methodology of measurement of tax gap arising from tax avoidance and tax evasion, assure that measurement takes regularly place to monitor the progress, and also consider* the impact of tax *rulings and practices* in the EU *on* developing countries; asks the Commission to take the necessary action to clarify the exact status of all the Member States' 'dependent jurisdictions' and what leverage could be used to change their practices with a view to avoiding tax base erosion within the EU;

Or. en

**Amendment 789**  
**Emmanuel Maurel**

**Motion for a resolution**  
**Paragraph 87**

*Motion for a resolution*

87. Calls also on the Commission, in the absence of any generally accepted definition, to conduct further analyses and studies in order to define harmful tax practices, taking into account the various negative impacts they can have on society, ensure their monitoring and identify more precisely the impact of tax avoidance in the EU and in developing countries; asks the Commission to take the necessary **action to clarify the exact status of all the Member States' 'dependent jurisdictions' and what leverage could be used to change their practices with a view to avoiding tax base erosion within the EU;**

*Amendment*

87. Calls also on the Commission, in the absence of any generally accepted definition, to conduct further analyses and studies in order to define harmful tax practices, taking into account the various negative impacts they can have on society, ensure their monitoring and identify more precisely the impact of tax avoidance in the EU and in developing countries; asks the Commission to take the necessary **measures to work towards the convergence of the tax systems of independent jurisdictions with those of the Member States under whose authority they fall;**

Or. fr

**Amendment 790**  
**Matt Carthy**

**Motion for a resolution**  
**Paragraph 87**

*Motion for a resolution*

87. Calls also on the Commission, in the absence of any generally accepted definition, to conduct further analyses and studies in order to define harmful tax practices, taking into account the various negative impacts they can have on society, ensure their monitoring and identify more precisely the impact of tax avoidance in the EU and in developing countries; asks the Commission to take the necessary action to clarify the exact status of all the Member States' 'dependent jurisdictions' and what leverage could be used to change their practices with a view to avoiding tax base erosion within the EU;

*Amendment*

87. Calls also on the Commission, in the absence of any generally accepted definition, to conduct further analyses and studies in order to define harmful tax practices, **calls on the Commission, in the absence of any generally accepted definition, to conduct further analyses and studies in order to define aggressive tax planning;** taking into account the various negative impacts they can have on society, ensure their monitoring and identify more precisely the impact of tax avoidance in the EU and in developing countries; asks the Commission to take the necessary action to clarify the exact status of all the Member States' 'dependent jurisdictions' and what leverage could be used to change their practices with a view to avoiding tax base erosion within the EU;

**Amendment 791**

**Philippe Lamberts, Eva Joly, Sven Giegold, Ernest Maragall, Molly Scott Cato, Ernest Urtasun**

on behalf of the Verts/ALE Group

**Motion for a resolution**

**Paragraph 87**

*Motion for a resolution*

87. Calls also on the Commission, in the absence of any generally accepted definition, to conduct further analyses and studies in order to define harmful tax practices, taking into account the various negative impacts they can have on society, ensure their monitoring and identify more precisely the impact of tax avoidance in the EU and in developing countries; asks the Commission to take the necessary action to clarify the exact status of all the Member States' 'dependent jurisdictions' and what leverage could be used to change their practices with a view to avoiding tax base erosion within the EU;

*Amendment*

87. Calls also on the Commission, in the absence of any generally accepted definition, to conduct further analyses and studies in order to define harmful tax practices, ***especially double tax treaties and hybrid mismatch arrangements***, taking into account the various negative impacts they can have on society, ensure their monitoring and identify more precisely the impact of tax avoidance in the EU and in developing countries; asks the Commission to take the necessary action to clarify the exact status of all the Member States' 'dependent jurisdictions' and what leverage could be used to change their practices with a view to avoiding tax base erosion within the EU;

Or. en

**Amendment 792**

**Philippe De Backer**

**Motion for a resolution**

**Paragraph 87 a (new)**

*Motion for a resolution*

***87a. Emphasises that if it is to achieve its goal of reducing red tape, the application of a common consolidated tax base should be accompanied by the implementation of common accounting rules;***

**Amendment 793**

**Peter Simon**

on behalf of the S&D Group

**Motion for a resolution**

**Paragraph 87 a (new)**

*Motion for a resolution*

*Amendment*

***87a. Considers that tax elusion and tax rulings in particular have a special Eurozone dimension, since in accordance with the 5 Presidents report a Euro area fiscal capacity must be developed;***

Or. en

**Amendment 794**

**Jonás Fernández, Ramón Jáuregui Atondo, Eider Gardiazabal Rubial**

**Motion for a resolution**

**Paragraph 87 a (new)**

*Motion for a resolution*

*Amendment*

***87a. Recalls, that in addition to corporate taxation fraud, there is a sizable fraud in cross-border VAT, a tax that is fundamental for all national treasuries; calls on the Commission to develop measures to tackle this problem, including better coordination on this matter among national tax agencies;***

Or. en