

# European Parliament

2014 - 2019



18/11/2015

## AMENDMENTS 1 - 9

**Elisa Ferreira, Michael Theurer**

**A8-0317/2015**

Report of the special committee on tax rulings and other measures similar in nature or effect

**Motion for a resolution** PE564.938 - 2015/2066(INI)

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18.11.2015

A8-0317/1

**Amendment 1**

**Fabio De Masi, Paloma López Bermejo, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis**  
on behalf of the GUE/NGL Group

**Report**

**A8-0317/2015**

**Elisa Ferreira, Michael Theurer**

Report of the special committee on tax rulings and other measures similar in nature or effect  
2015/2066(INI)

**Motion for a resolution**

**Heading 1**

*Motion for a resolution*

*Amendment*

on tax rulings and other measures similar in  
nature or effect

on tax rulings and other measures similar in  
nature or effect (*Special committee Interim  
Report*)

Or. en

**Amendment 2**

**Paloma López Bermejo, Fabio De Masi, Kateřina Konečná, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Rina Ronja Kari, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis**  
on behalf of the GUE/NGL Group

**Report****A8-0317/2015****Elisa Ferreira, Michael Theurer**

Report of the special committee on tax rulings and other measures similar in nature or effect  
2015/2066(INI)

**Motion for a resolution****Recital AA***Motion for a resolution*

AA. whereas harmful tax practices can, to some extent, be connected to one or several of the following undesirable effects: lack of transparency, arbitrary discrimination, distortions of competition and an uneven playing field within and outside the internal market, an impact on the integrity of the single market, and on the fairness, stability and legitimacy of the tax system, more taxation on less mobile economic factors, increased economic inequalities, unfair competition between states, tax base erosion, social dissatisfaction, mistrust and a democratic deficit;

*Amendment*

AA. whereas harmful tax practices can, to some extent, be connected to one or several of the following undesirable effects: lack of transparency, arbitrary discrimination, distortions of competition and an uneven playing field within and outside the internal market, an impact on the integrity of the single market, and on the fairness, stability and legitimacy of the tax system, more taxation on less mobile economic factors, increased economic inequalities, unfair competition between states, tax base erosion, social dissatisfaction, mistrust and a democratic deficit *also acting as a vehicle for tax avoidance of high-income and wealthy individuals*;

Or. en

**Amendment 3**

**Fabio De Masi, Paloma López Bermejo, Kateřina Konečná, Jiří Maštálka, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Rina Ronja Kari, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis**  
on behalf of the GUE/NGL Group

**Report****A8-0317/2015****Elisa Ferreira, Michael Theurer**

Report of the special committee on tax rulings and other measures similar in nature or effect 2015/2066(INI)

**Motion for a resolution****Recital AC***Motion for a resolution*

AC. whereas its competent special committee, constituted on 26 February 2015, held 13 meetings, during which it heard Commission President Juncker, Commissioners Vestager and Moscovici, the Ministers of Finance of France, Germany, Italy, Luxembourg and Spain, OECD representatives, as well as whistleblowers, investigative journalists, experts, academics, representatives of MNCs, professional associations, trade unions, non-governmental organisations and members of EU national parliaments (see Annex 1); whereas delegations from the TAXE Committee visited Switzerland, to look into specific aspects of the third-country dimension of its mandate, and the following Member States, to conduct fact-finding missions: Belgium, Luxembourg, Ireland, the Netherlands and the United Kingdom; whereas meetings with Government representatives of Gibraltar and Bermuda were also organised;

*Amendment*

AC. whereas its competent special committee, constituted on 26 February 2015, held 13 meetings, during which it heard Commission President Juncker, Commissioners Vestager and Moscovici, the Ministers of Finance of France, Germany, Italy, Luxembourg and Spain, OECD representatives, as well as whistleblowers, investigative journalists, experts, academics, representatives of MNCs, professional associations, trade unions, non-governmental organisations and members of EU national parliaments (see Annex 1); whereas delegations from the TAXE Committee visited Switzerland, to look into specific aspects of the third-country dimension of its mandate, and the following Member States, to conduct fact-finding missions: Belgium, Luxembourg, Ireland, the Netherlands and the United Kingdom; whereas meetings with Government representatives of Gibraltar and Bermuda were also organised; ***whereas all these activities, while yielding diverse and invaluable insights into the tax systems and practices across the EU, did not clarify all pertinent questions including remaining inconsistencies in the statements made by Commission President Jean-Claude Juncker with respect to the long-time secret page of the Krecké report;***

**Amendment 4**

**Fabio De Masi, Paloma López Bermejo, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Rina Ronja Kari, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis**

on behalf of the GUE/NGL Group

**Report**

**Elisa Ferreira, Michael Theurer**

Report of the special committee on tax rulings and other measures similar in nature or effect 2015/2066(INI)

**A8-0317/2015****Motion for a resolution****Recital AD***Motion for a resolution*

AD. whereas some of the committee's work was hindered by the fact that a number of the Member States and the Council did not reply in due time (see Annex 2) and, in the end, did not forward all the documents requested or simply made courtesy replies that hardly touched upon the substance of the requests made; whereas out of 18 MNCs invited (excluding accounting and tax advising firms), only four agreed to appear before the committee (see Annex 3); whereas the Commission did not fully cooperate either and *send* all room documents and informal meeting notes from the Code of Conduct meetings, only offering, because of some Member States' intransigence, a limited consultation procedure; whereas the committee's term of office therefore had to be extended;

*Amendment*

AD. whereas some of the committee's work was hindered by the fact that a number of the Member States and the Council did not reply in due time (see Annex 2) and, in the end, did not forward all the documents requested or simply made courtesy replies that hardly touched upon the substance of the requests made; whereas out of 18 MNCs invited (excluding accounting and tax advising firms), *initially* only four agreed to appear before the committee (see Annex 3); whereas the Commission did not fully cooperate either and *neither sent* all room documents and informal meeting notes from the Code of Conduct meetings *nor made available to the committee a database it composed for internal purposes containing all tax regimes across the EU potentially considered as harmful*, only offering, *inter alia* because of some Member States' intransigence, a limited consultation procedure *during which much of the crucial information remained completely redacted*; whereas the committee's term of office therefore had to be extended *once and the shortcomings will make a further extension of the mandate necessary*;

18.11.2015

A8-0317/5

**Amendment 5**

**Paloma López Bermejo, Fabio De Masi, Kateřina Konečná, Jiří Maštálka, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis**  
on behalf of the GUE/NGL Group

**Report**

**A8-0317/2015**

**Elisa Ferreira, Michael Theurer**

Report of the special committee on tax rulings and other measures similar in nature or effect 2015/2066(INI)

**Motion for a resolution**

**Paragraph 3 a (new)**

*Motion for a resolution*

*Amendment*

***3 a. Is concerned, however, by the proximity of tax authorities and private corporations in some Member States, which often leads to ad hoc rulings and sanctions to private corporations that fail to protect the public interest by promoting tax avoidance; stresses the need to improve the independence of tax authorities from corporate interests, without jeopardizing their political and democratic accountability to National Governments and Parliaments;***

Or. en

18.11.2015

A8-0317/6

**Amendment 6**

**Fabio De Masi, Paloma López Bermejo, Kateřina Konečná, Jiří Maštálka, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis**  
on behalf of the GUE/NGL Group

**Report**

**A8-0317/2015**

**Elisa Ferreira, Michael Theurer**

Report of the special committee on tax rulings and other measures similar in nature or effect 2015/2066(INI)

**Motion for a resolution**

**Paragraph 90 a (new)**

*Motion for a resolution*

*Amendment*

***90 a. Highlights in this context the recent media revelations according to which several Member States actively obstructed progress on restricting harmful tax practices in the Council fora, particularly with respect to patent boxes, and calls for further investigations into the political responsibility for these cases, also as regards the President of the Eurogroup, Jeroen Dijsselbloem, and the President of the European Commission, Jean-Claude Juncker;***

Or. en

**Amendment 7**

**Fabio De Masi, Paloma López Bermejo, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Rina Ronja Kari, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis**

on behalf of the GUE/NGL Group

**Report**

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Report of the special committee on tax rulings and other measures similar in nature or effect 2015/2066(INI)

**A8-0317/2015****Motion for a resolution****Paragraph 118***Motion for a resolution*

118. 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 through transfer pricing), *prepare, pending consolidation, an interim regime offsetting cross-border profits and losses, which should be temporary in nature and with sufficient guarantees that it will not create any further opportunity for aggressive tax planning, and further* introduce appropriate and effective 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 as regards their adequacy for enforcing effective taxation; calls on the Council to prepare for the prompt adoption of these provisions; emphasises that, if it is to achieve one of its goals, i.e. reducing red tape, the application of a common consolidated tax base should be accompanied by the implementation of common accounting rules and appropriate harmonisation of administrative practices in tax matters;

*Amendment*

118. 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 through transfer pricing) **and** introduce appropriate and effective 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 as regards their adequacy for enforcing effective taxation; calls on the Council to prepare for the prompt adoption of these provisions; emphasises that, if it is to achieve one of its goals, i.e. reducing red tape, the application of a common consolidated tax base should be accompanied by the implementation of common accounting rules and appropriate harmonisation of administrative practices in tax matters;

**Amendment 8**

**Fabio De Masi, Paloma López Bermejo, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Stelios Kouloglou, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis**  
on behalf of the GUE/NGL Group

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2015/2066(INI)

**Motion for a resolution****Paragraph 136***Motion for a resolution*

136. Calls also on the Member States to implement a more extensive country-by-country reporting system available to tax authorities, building on the OECD standard and including more detailed information, such as tax returns and intra-group transactions; highlights that the provision of tax information by firms to other tax administrations needs to be accompanied by an improvement in the framework for resolving disputes in order to clarify the respective rights of each party and avoid any negative side effects; stresses that, vis-à-vis tax administrations of third countries, information should be transmitted only to the authorities of those countries that have in place arrangements equivalent to those provided by the EU Arbitration Convention; calls also for harmonised accounting standards to be developed, permitting, in particular, more granular disclosure regarding royalties;

*Amendment*

136. Calls also on the Member States to implement a more extensive country-by-country reporting system available to tax authorities, building on the OECD standard and including more detailed information, such as tax returns and intra-group transactions; highlights that the provision of tax information by firms to other tax administrations needs to be accompanied by an improvement in the framework for resolving disputes in order to clarify the respective rights of each party and avoid any negative side effects; stresses that, vis-à-vis tax administrations of third countries, information should be transmitted only to the authorities of those countries that have in place arrangements equivalent to those provided by the EU Arbitration Convention; calls also for harmonised accounting standards to be developed, permitting, in particular, more granular disclosure regarding royalties; ***underlines that harmonised EU accounting rules in taxation matters should not build on IFRS, but be based on a genuine EU set of rules which balances flexibility against the potentially negative effects of increased discretionary leeway for taxpayers when calculating key figures such as income and expenses;***

**Amendment 9**

**Fabio De Masi, Paloma López Bermejo, Kateřina Konečná, Jiří Maštálka, Miguel Urbán Crespo, Miloslav Ransdorf, Curzio Maltese, Sofia Sakorafa, Stelios Kouloglou, Dimitrios Papadimoulis, Kostas Chrysogonos, Lola Sánchez Caldentey, Tania González Peñas, Estefanía Torres Martínez, Nikolaos Chountis**  
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Report of the special committee on tax rulings and other measures similar in nature or effect  
2015/2066(INI)

**Motion for a resolution****Paragraph 143***Motion for a resolution*

143. Calls on the Commission to consider a range of tools for ensuring such protection against unjustified legal prosecution, economic sanctions and discrimination, while also ensuring the protection of confidentiality and trade secrets; draws attention, in this connection, to the example of the US Dodd-Frank Act, which both remunerates whistleblowers for providing the authorities with original information and protects them from legal prosecution and job loss, bearing in mind that such remuneration should not be a stimulus for publishing business-sensitive information; proposes the creation of an independent European body responsible for collecting this information and carrying out investigations, as well as a pan-European whistleblower common fund, to ensure that whistleblowers receive adequate financial assistance, both funded through a levy on a proportion of the funds recovered or fines imposed; takes the view that protection should also be granted to whistleblowers in case they inform the public after the competent authorities at national or EU level were notified, after no reaction within one month;

*Amendment*

143. Calls on the Commission to consider a range of tools for ensuring such protection against unjustified legal prosecution, economic sanctions and discrimination, while also ensuring the protection of confidentiality and trade secrets; draws attention, in this connection, to the example of the US Dodd-Frank Act, which both remunerates whistleblowers for providing the authorities with original information and protects them from legal prosecution and job loss, bearing in mind that such remuneration should not be a stimulus for publishing business-sensitive information; proposes the creation of an independent European body responsible for collecting this information and carrying out investigations, as well as a pan-European whistleblower common fund, to ensure that whistleblowers receive adequate financial assistance, both funded through a levy on a proportion of the funds recovered or fines imposed; takes the view that protection should also be granted to whistleblowers in case they inform the public after the competent authorities at national or EU level were notified, after no reaction within one month; ***urges the Commission to ensure an encompassing protection of whistleblowers and journalists based on the recommendations of this report in the Trade Secrets Directive;***