



**2020/2046(INI)**

19.4.2021

# **AMENDMENTS**

## **1 - 169**

**Draft report**  
**Sven Giegold**  
(PE663.101v01-00)

Implementation of EU requirements for exchange of tax information: progress,  
lessons learnt and obstacles to overcome  
(2020/2046(INI))



**Amendment 1**  
**Eugen Jurzyca**

**Motion for a resolution**  
**Citation 22**

*Motion for a resolution*

— ***having regard to the OECD Action Plan on Base Erosion and Profit Shifting (BEPS) of 19 July 2013,***

*Amendment*

***deleted***

Or. en

**Amendment 2**

**Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Jonás Fernández, Joachim Schuster**

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

*Motion for a resolution*

A. whereas EU taxpayers held EUR 1.5 trillion offshore in 2016, resulting in an average tax revenue loss of EUR 46 billion in the EU as a result of tax evasion by individuals<sup>12</sup> ;

*Amendment*

A. ***whereas the EU is confronted with unfair or aggressive tax practices, such as the fact that European Union member states lose between EUR 160-190 billion per year as a result of tax evasion and profit-shifting by individuals and multinational corporates; whereas this loss is of significant magnitude given the sanitary, social and economic crisis the Union is currently facing and struggling with;*** whereas EU taxpayers held EUR 1.5 trillion offshore in 2016, resulting in an average tax revenue loss of EUR 46 billion in the EU as a result of tax evasion by individuals<sup>12</sup> ;

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<sup>12</sup> European Commission, Directorate-General for Taxation and Customs Union, Taxation Papers, Working Paper No 76, 'Estimating International Tax Evasion by Individuals', September 2019, [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/2019-taxation-papers-76.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/2019-taxation-papers-76.pdf)

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<sup>12</sup> European Commission, Directorate-General for Taxation and Customs Union, Taxation Papers, Working Paper No 76, 'Estimating International Tax Evasion by Individuals', September 2019, [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/2019-taxation-papers-76.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/2019-taxation-papers-76.pdf)

### Amendment 3

Sven Giegold

#### Motion for a resolution

##### Recital A

##### *Motion for a resolution*

A. whereas EU taxpayers held EUR 1.5 trillion offshore in 2016, resulting in an average tax revenue loss of EUR 46 billion in the EU as a result of tax evasion by individuals<sup>12</sup> ;

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<sup>12</sup> European Commission, Directorate-General for Taxation and Customs Union, Taxation Papers, Working Paper No 76, 'Estimating International Tax Evasion by Individuals', September 2019, [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/2019-taxation-papers-76.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/2019-taxation-papers-76.pdf)

##### *Amendment*

A. whereas ***conservative estimates of the scale of EU tax revenues lost every year due to corporate tax avoidance alone range from €50-70 billion to almost €160-190 billion (when including special tax arrangements and tax collection inefficiencies)***<sup>11a</sup> and EU taxpayers held EUR 1.5 trillion offshore in 2016, resulting in an average tax revenue loss of EUR 46 billion in the EU as a result of tax evasion by individuals<sup>12</sup> ;

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<sup>11a</sup> ***Dover et al: 'Bringing transparency, coordination and convergence to corporate tax policies in the European Union', Part I of a study for the European Parliamentary Research Service, September 2015 (PE 558.773).***

<sup>12</sup> European Commission, Directorate-General for Taxation and Customs Union, Taxation Papers, Working Paper No 76, 'Estimating International Tax Evasion by Individuals', September 2019, [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/2019-taxation-papers-76.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/2019-taxation-papers-76.pdf)

### Amendment 4

Lídia Pereira, Isabel Benjumea Benjumea

#### Motion for a resolution

##### Recital A

*Motion for a resolution*

A. whereas EU taxpayers held EUR 1.5 trillion offshore in 2016, resulting in an average tax revenue loss of EUR 46 billion in the EU as a result of tax evasion by individuals<sup>12</sup> ;

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<sup>12</sup> European Commission, Directorate-General for Taxation and Customs Union, Taxation Papers, Working Paper No 76, 'Estimating International Tax Evasion by Individuals', September 2019, [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/2019-taxation-papers-76.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/2019-taxation-papers-76.pdf)

*Amendment*

A. whereas EU taxpayers held EUR 1.5 trillion offshore in 2016, resulting in an average tax revenue loss of EUR 46 billion in the EU as a result of tax evasion by individuals<sup>12</sup> ; ***that this amount is only a parcel of the general problem of tax avoidance by individuals and companies; and that this value is illegitimately subtracted to national budgets and, therefore, represents an additional effort to compliant taxpayers;***

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<sup>12</sup> European Commission, Directorate-General for Taxation and Customs Union, Taxation Papers, Working Paper No 76, 'Estimating International Tax Evasion by Individuals', September 2019, [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/2019-taxation-papers-76.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/2019-taxation-papers-76.pdf)

Or. en

**Amendment 5**

**Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Jonás Fernández, Joachim Schuster**

**Motion for a resolution**

**Recital A a (new)**

*Motion for a resolution*

*Amendment*

***A a. whereas tax scandals have pushed the EU to further develop its set of tools against tax evasion and tax avoidance, whereas one of its most powerful tool is an effective exchange of information between tax administration across the EU; whereas the OpenLux revelation have demonstrated the necessity for the exchange of tax information to be more qualitative and to deliver results;***

Or. en

## Amendment 6

### Sven Giegold

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

*Motion for a resolution*

*Amendment*

*A a. whereas cooperation between tax administrations has significantly improved at EU level as well as global level over the last years with the aim to better curb against tax evasion, tax avoidance and tax fraud, in particular owing to the G20/OECD Common Reporting Standard approved in 2014;*

Or, en

## Amendment 7

**Gunnar Beck, Hélène Laporte**

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

*Motion for a resolution*

*Amendment*

*A a. whereas 2015 estimates of the scale of EU tax revenues lost to corporate tax avoidance alone range from € 50 to € 70 billion per year. The figure rises to almost €190 billion if other factors, such as special tax arrangements and tax collection inefficiencies, are included;*

Or. en

## Amendment 8

### Sven Giegold

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

*Motion for a resolution*

*Amendment*

*A b. whereas repeated revelations by*

*investigative journalists, such as the LuxLeaks, the Panama Papers, the Paradise Papers, the cum-ex/cum-cum scandals and most recently the OpenLux revelations have contributed to an increased awareness of the scale and impact of tax avoidance, tax evasion and tax fraud;*

Or. en

**Amendment 9**

**Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Jonás Fernández, Marc Angel, Joachim Schuster**

**Motion for a resolution**

**Recital A b (new)**

*Motion for a resolution*

*Amendment*

*A b. whereas the Commission has announced a further eighth revision of the DAC on crypto assets and e-money; whereas such a revision could be an opportunity to improve the framework for information exchange as a whole;*

Or. en

**Amendment 10**

**Sven Giegold**

**Motion for a resolution**

**Recital A c (new)**

*Motion for a resolution*

*Amendment*

*A c. whereas the Directive 2011/16/EU on Administrative Cooperation (DAC), which entered into application in January 2013 and replaced the Council Directive (77/799/EEC) concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation, laid down the rules and procedures for cooperation between*

*Member States on the exchange of information (EOI) between tax administrations of the Member States, notably the automatic exchange of information (AEOI) on income and assets;*

Or. en

**Amendment 11**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

*A d. whereas DAC was subsequently amended five times to gradually extend the scope of AEOI to information on financial account and related income (DAC2), advance cross-border rulings (ACBR) and advance price arrangements (APA) (DAC3), Country-by-Country Reports (CbCR) filed by multinational enterprises (DAC4), to provide access by tax authorities to beneficial ownership information as collected under Anti-Money Laundering (AML) rules (DAC5), and finally to extend the scope of AEOI to tax planning cross-border arrangements and introduce mandatory disclosure rules for intermediaries (DAC6);*

Or. en

**Amendment 12**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

*A e. whereas the provisions for AEOI under DAC1 to DAC4 entered into*



*application between January 2015 and June 2017 and its first impact can be evaluated, while it is too early to assess the impact of the provisions of DAC5 and DAC6 which have only entered into force in January 2018 and July 2020 respectively;*

Or. en

**Amendment 13**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

*A f. whereas the Commission proposed a further amendment in July 2020 to extend the scope of AEOI to inter alia income earned via digital platforms (DAC7) and announced a further amendment to provide access to information on crypto-assets (DAC8);*

Or. en

**Amendment 14**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

*A g. whereas the Council has concluded its negotiation on the DAC7 proposal without taking the opinion of the European Parliament into account against the principles of sincere cooperation, and the European Parliament's role in a consultative process as stated in article 115 TFEU;*

Or. en

**Amendment 15**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

***A h. whereas a European common market needs common tax rules;***

Or. en

**Amendment 16**  
**Hélène Laporte, Gunnar Beck, France Jamet**

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

*Motion for a resolution*

*Amendment*

***B. whereas the difficulties encountered in the Council in agreeing on the improvements put forward by the Commission demonstrates the need to move to a qualified majority in tax matters;*** ***deleted***

Or. fr

**Amendment 17**  
**Eugen Jurzyca**

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

*Motion for a resolution*

*Amendment*

***B. whereas the difficulties encountered in the Council in agreeing on the improvements put forward by the Commission demonstrates the need to move to a qualified majority in tax matters;*** ***deleted***

## Amendment 18

Esther de Lange, Jessica Polfjärd, Frances Fitzgerald

### Motion for a resolution

#### Recital B

*Motion for a resolution*

**B. whereas the difficulties encountered in the Council in agreeing on the improvements put forward by the Commission demonstrates the need to move to a qualified majority in tax matters;**

*Amendment*

**deleted**

Or. en

## Amendment 19

Gunnar Beck, Hélène Laporte

### Motion for a resolution

#### Recital B

*Motion for a resolution*

**B. whereas the difficulties encountered in the Council in agreeing on the improvements put forward by the Commission demonstrates the need to move to a qualified majority in tax matters;**

*Amendment*

**B. whereas articles 113-115 TFEU explicitly stipulate that tax matters require unanimity in Council; recalls that unanimity is the best tool to guarantee broad support across all Member States, since levying and collecting taxes is until further notice an exclusive competence of the Member States; warns that a shift to qualified majority voting in tax matters would require a Treaty change; underlines that qualified majority voting in tax matters would lead to taxation without representation in certain Member States;**

Or. en

## Amendment 20

Lídia Pereira, Isabel Benjumea Benjumea

### Motion for a resolution

#### Recital B

##### *Motion for a resolution*

B. whereas the difficulties encountered in the Council in agreeing on the improvements put forward by the Commission demonstrates the need to ***move to a qualified majority*** in tax matters;

##### *Amendment*

B. whereas the difficulties encountered in the Council in agreeing on the improvements put forward by the Commission demonstrates the need to ***promote the debate on the decision making procedure, in line with the provisions of the treaties*** in tax matters;

Or. en

## Amendment 21

Evelyn Regner, Pedro Marques, Aurore Lalucq, Jonás Fernández, Marc Angel, Joachim Schuster

### Motion for a resolution

#### Recital B

##### *Motion for a resolution*

B. whereas the difficulties encountered in the Council in agreeing on the improvements put forward by the Commission demonstrates the need to move to a qualified majority in tax matters;

##### *Amendment*

B. whereas the difficulties encountered in the Council in agreeing on the improvements put forward by the Commission demonstrates the need to move to a qualified majority in tax matters ; ***whereas national stand-alone approaches do not provide efficient answers to global tax issues; whereas international standards on tax exchange of information have been implemented at EU level; whereas some inconsistencies between the international and European standards remain, notably on deadline to communicate tax information; whereas a majority of countries release aggregated country-by-country reports information under Action 13 from the Base Erosion and Profit Shifting Action Plan;***

Or. en

**Amendment 22**

**Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Jonás Fernández, Marc Angel, Joachim Schuster**

**Motion for a resolution**

**Recital B a (new)**

*Motion for a resolution*

*Amendment*

***B a. whereas the Union signed agreements with third countries including Andorra, Liechtenstein, Monaco, San Marino and Switzerland to ensure DAC2 equivalent information would be shared with the Member States; whereas later version of the DAC have not been subject to similar agreements;***

Or. en

**Amendment 23**

**Sven Giegold**

**Motion for a resolution**

**Recital B a (new)**

*Motion for a resolution*

*Amendment*

***B a. whereas only very limited information is publicly available on the implementation of DAC1 to DAC4, with almost no quantitative information on the exchange of information concerning CbCRs under DAC4, and quantitative information on the implementation of DAC at Member State level is rare;***

Or. en

**Amendment 24**

**Eugen Jurzyca**

**Motion for a resolution**

**Recital B a (new)**

*Motion for a resolution*

*Amendment*

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

Or. en

**Amendment 25**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

***B b.   whereas available information shows that the EOI under DAC1 and DAC2 provisions for AEOI have increased significantly since the entry into application and that Member States exchanged about 11,000 messages referring to nearly 16 million taxpayers and to income/assets worth over €120 billion under DAC1 provisions between 2015 to mid-2017 and about 4,000 messages covering some 8.3 million accounts with a total value of almost €2,9 trillion under DAC2 as of 2018;***

Or. en

**Amendment 26**  
**Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Jonás Fernández, Marc Angel, Joachim Schuster**

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

*Motion for a resolution*

*Amendment*

***B b.   whereas the exchange of information on income and capital gains from individual, in particular on immovable property is threatened by the***

*use of shell companies;*

Or. en

**Amendment 27**

**Eugen Jurzyca**

**Motion for a resolution**

**Recital B b (new)**

*Motion for a resolution*

*Amendment*

***B b. whereas fighting tax fraud and tax evasion should not diminish the fruitful benefits of the tax competition;***

Or. en

**Amendment 28**

**Sven Giegold**

**Motion for a resolution**

**Recital B c (new)**

*Motion for a resolution*

*Amendment*

***B c. whereas the AEOI provisions under DAC3 have led to a significant increase of reported ACBR and APA compared to the period before where they were only shared at rare occasions on a spontaneous basis despite of a legally binding requirement of sharing many ACBRs and APAs since 1977, as 17,652 ACBRs/APAs were reported in 2017 compared to only 2,529 in 2016, 113 in 2015 and 11 in 2014;***

Or. en

**Amendment 29**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

## Recital C

### *Motion for a resolution*

C. whereas ***it is in the responsibility of Parliament to exercise political scrutiny over the Commission, including its enforcement and implementation policy, and whereas this requires adequate access to relevant information;***

### *Amendment*

C. whereas ***“the European Parliament shall, jointly with the Council, exercise legislative and budgetary functions. It shall exercise functions of political control and consultation as laid down in the Treaties” according to Article 14 TEU and whereas “the Commission, as a body, shall be responsible to the European Parliament” according to Article 17.8 TEU;***

Or. en

## Amendment 30

Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Marc Angel, Joachim Schuster

### Motion for a resolution

#### Recital C

### *Motion for a resolution*

C. whereas it is in the responsibility of Parliament to exercise political scrutiny over the Commission, including its enforcement and implementation policy, and whereas this requires adequate access to relevant information;

### *Amendment*

C. whereas it is in the responsibility of Parliament to exercise political scrutiny over the Commission, including its enforcement and implementation policy, and whereas this requires adequate access to relevant information; ***whereas for several DAC revisions the Council reached an agreement even before the EP could adopt its report for consultation;***

Or. en

## Amendment 31

Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Marc Angel, Joachim Schuster

### Motion for a resolution

#### Recital C a (new)



*Motion for a resolution*

*Amendment*

***C a. whereas the OECD created a global standard for the AEOI with its Common Reporting Standard (CRS) in 2014 and more than 100 jurisdictions worldwide have committed to AEOI of financial accounts as of 2021;***

Or. en

**Amendment 32  
Sven Giegold**

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

*Motion for a resolution*

*Amendment*

***C a. whereas the Commission in total opened 73 infringement procedures related mainly to delays in the transposition of DAC by Member States and two infringement procedures are still ongoing as of January 2021;***

Or. en

**Amendment 33  
Eugen Jurzyca**

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

*Motion for a resolution*

*Amendment*

***C a. whereas the Parliament acknowledges it has no legislative power in the area of direct taxation and has only a limited legislative power over the indirect taxation;***

Or. en

**Amendment 34**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

***C b. whereas the OECD created a global standard for the AEOI with its Common Reporting Standard (CRS) in 2014 and more than 100 jurisdictions worldwide have committed to AEOI of financial accounts as of 2021;***

Or. en

**Amendment 35**  
**Eugen Jurzyca**

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

*Motion for a resolution*

*Amendment*

***C b. whereas the Parliament respects and supports the benefits of tax competition among Member States;***

Or. en

**Amendment 36**  
**Eugen Jurzyca**

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

*Motion for a resolution*

*Amendment*

***C c. whereas tax collection is individual responsibility of each Member State;***

Or. en

## **Amendment 37**

**Lídia Pereira, Isabel Benjumea Benjumea**

### **Motion for a resolution**

#### **Recital D**

##### *Motion for a resolution*

D. whereas the DAC framework should be accompanied by equal attention to the capacity and willingness of tax administrations to facilitate compliance;

##### *Amendment*

D. whereas the DAC framework should be accompanied by equal attention to the capacity and willingness of tax administrations to facilitate compliance ***and serve the interests of taxpayers;***

Or. en

## **Amendment 38**

**Lídia Pereira, Isabel Benjumea Benjumea**

### **Motion for a resolution**

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

##### *Motion for a resolution*

##### *Amendment*

***D a. whereas the Directive on Administrative Cooperation in the field of Taxation must be an instrument to enhance the common work of national tax administrations, but must consider dimensions such as: i) the reinforcement of tax administrations resources (on human, financial and infrastructure - mainly digital infrastructure); ii) the protection of taxpayers rights, such as data protection; iii) the safeguard of professional and industrial secrets, with high standards of cybersecurity in the exchange of information process; iv) the reduction of administrative and bureaucratic burden to taxpayers and companies; v) the promotion of higher performance standards for tax administrations, with tighter deadlines to comply with european rules; and vi) the safeguard of the competitiveness of our companies, with simpler and faster ways to guarantee compliance with the administrative requirements;***

**Amendment 39**

**Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Jonás Fernández, Marc Angel, Joachim Schuster**

**Motion for a resolution**

**Recital D a (new)**

*Motion for a resolution*

*Amendment*

***D a. whereas the economic crisis triggered by the COVID 19 pandemic required enormous fiscal and budgetary efforts by governments, including in the form of aid to companies; whereas, beneficiaries from such support must fulfil their social responsibilities such as cooperating adequately with tax authorities in order to guarantee a comprehensive exchange of tax information;***

**Amendment 40**

**Markus Ferber**

**Motion for a resolution**

**Recital D a (new)**

*Motion for a resolution*

*Amendment*

***D a. whereas the effectiveness of the exchange of tax information depends less on the quantity of data exchanged, but on the quality; whereas data quality and completeness are therefore essential in order to reap the greatest benefits from the DAC framework;***

**Amendment 41**

**Sven Giegold**

**Motion for a resolution**

**Recital D a (new)**

*Motion for a resolution*

*Amendment*

***D a. whereas the exchange of information on income and capital gains from immovable property is undermined by shell companies;***

Or. en

**Amendment 42**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Recital D b (new)**

*Motion for a resolution*

*Amendment*

***D b. whereas that the progressively digitized and globalized economy reveals complex and challenging dimensions, such as digital assets and crypto-assets, it is important to increase cooperation between national tax administrations in this field. A clear definition of crypto-assets, in line with the ongoing work within the OECD and FATF, would be important to enhance the combat against tax evasion and to promote fair taxation. The proliferation of crypto-currencies is a topical matter and should be considered in any effort to increase administrative cooperation, based on the principles of subsidiarity and proportionality;***

Or. en

**Amendment 43**

**Sven Giegold**

**Motion for a resolution**

**Recital D b (new)**

*Motion for a resolution*

*Amendment*

***D b. whereas beneficial owners of shares in companies are not being automatically exchanged under the current framework;***

Or. en

**Amendment 44**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Recital D c (new)**

*Motion for a resolution*

*Amendment*

***D c. whereas tax policies are at the core of national fiscal and tax sovereignty and represent national competences, any major decision at the European level must be based on a strict respect for the intergovernmental logic that presides this field of European integration; whereas important decisions on further integration on this matter must be taken always respecting the treaties, national competences and fiscal and tax national sovereignty; whereas this Parliament stands with the ambition to find innovative solutions on tax matters, having in regard the institutional framework that we want to preserve;***

Or. en

**Amendment 45**

**Sven Giegold**

**Motion for a resolution**

**Recital D c (new)**

*Motion for a resolution*

*Amendment*

***D c. whereas family offices often hold***

*large assets crossborder through the direct ownership of companies or through closely held investment entities; such financial institutions may suffer from conflicting interests contributing to unreliable reporting of tax information; whereas unrealised capital gains of individuals held abroad in low taxed companies are hardly covered by national tax systems at all; both enables wealthy individuals to accumulate wealth building on low taxed income while the middle class can only accumulate wealth based on fully taxed income;*

Or. en

**Amendment 46**  
**Lídia Pereira, Isabel Benjumea Benjumea**

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

*Motion for a resolution*

*Amendment*

*D d. whereas the administrative cooperation in the field of taxation must be an instrument to enhance the combat against tax fraud and evasion by individuals and enterprises, through improved communication channels and effective exchange of information practices;*

Or. en

**Amendment 47**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

*D d. whereas a well-functioning and effective EOI framework can alleviate*

*budgetary pressures in all Member States;*

Or. en

**Amendment 48**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Recital D e (new)**

*Motion for a resolution*

*Amendment*

***D e.   whereas the consecutive revisions of the Directive on Administrative Cooperation in the field of Taxation proves that this is a dimension of topical interest for Member States and European policy makers, that the European instruments are gradually and progressively evolving to a logic of closer cooperation and that citizens are aware of the European solutions added value on tackling issues linked to taxation, mainly on the combat against tax fraud and evasion;***

Or. en

**Amendment 49**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Recital D f (new)**

*Motion for a resolution*

*Amendment*

***D f.   whereas the lack of information publicly available on the quantitative data of the exchange of information performed under DAC1 to DAC4 makes the democratic scrutiny of national parliaments and the European Parliament significantly difficult; and that the publication of anonymized and purely quantitative data would be useful to the evaluation of the implementation of the***



**Amendment 50**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Recital D g (new)**

*Motion for a resolution*

*Amendment*

***D g. whereas the delayed or deficient transposition of DAC by Member States justified several infringement procedures and that this scenario motivates this Parliament on the stand for a strict control by the Commission on the transposition of European legislation on tax matters and, specifically, on DAC provisions;***

**Amendment 51**

**Markus Ferber**

**Motion for a resolution**

**Paragraph 1**

*Motion for a resolution*

*Amendment*

1. Welcomes the fact that the DAC has been continuously improved to widen the scope of the exchange of information (EOI) in order to curb tax fraud, tax evasion and tax avoidance, including the recent proposal on DAC7, as well as the plans for DAC8;

1. Welcomes the fact that the DAC has been continuously improved to widen the scope of the exchange of information (EOI) in order to curb tax fraud, tax evasion and tax avoidance, including the recent proposal on DAC7, as well as the plans for DAC8; ***notes however that while the scope of the DAC framework has been steadily increased, too little attention was paid to equally improving data quality and completeness;***

## Amendment 52

Lídia Pereira, Isabel Benjumea Benjumea

### Motion for a resolution

#### Paragraph 1

##### *Motion for a resolution*

1. Welcomes the fact that the **DAC** *has* been continuously ***improved to widen the scope of the exchange*** of information (***EOI***) in order to ***curb*** tax fraud, tax evasion and tax avoidance, including the recent proposal on DAC7, as well as the plans for DAC8;

##### *Amendment*

1. Welcomes the fact that the **EU institutions** *have* been continuously ***reviewing and gradually tightening the DAC rules and procedures under which the Member States cooperate with each other with a view to exchanging*** of information in order to ***improve Member States ability to prevent cross-border*** tax fraud, tax evasion and tax avoidance, including the recent proposal on DAC7, as well as the plans for DAC8;

Or. en

## Amendment 53

Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Jonás Fernández, Marc Angel, Joachim Schuster

### Motion for a resolution

#### Paragraph 1 a (new)

##### *Motion for a resolution*

***1 a. Highlights that exchange of information between tax administrations has significantly improved at both global and EU levels; recalls that DAC2, DAC3, DAC4, DAC6 and DAC7 are directly connected to work undertaken at OECD level; considers that the measures agreed at the global stage constitute a minimum standard for the EU;***

##### *Amendment*

Or. en

## Amendment 54

Eugen Jurzyca

## Motion for a resolution

### Paragraph 2

#### *Motion for a resolution*

2. Notes, however, that some types of income and assets are still excluded from the scope, which presents a risk of circumventing tax obligations; ***calls on the Commission to assess the need and the most appropriate way to include the following ownership information, items of income and non-financial assets in the automatic exchange of information (AEOI): (a) the beneficial owners of immovable property and companies; (b) capital gains related to immovable property and capital gains related to financial assets, in particular to find ways for tax administrations to be better informed to identify realised capital gains; (c) non-custodial dividend income; (d) non-financial assets such as cash, art, gold or other valuables held at free ports, customs warehouses or safe deposit boxes; and (e) ownership of yachts and private jets;***

#### *Amendment*

2. Notes, however, that some types of income and assets are still excluded from the scope, which presents a risk of circumventing tax obligations;

Or. en

## Amendment 55

Lídia Pereira, Isabel Benjumea Benjumea

## Motion for a resolution

### Paragraph 2

#### *Motion for a resolution*

2. Notes, however, that ***some types of income and assets are still excluded from the scope, which presents a risk of circumventing tax obligations; calls on the Commission to assess the need and the most appropriate way to include the following ownership information, items of income and non-financial assets in the***

#### *Amendment*

2. Notes, however, that ***better implementation and application of rules by tax authorities are necessary in order to minimize the risk of circumventing tax obligations; calls on the Commission to assess the need and the most appropriate way to, first of all, guarantee a better enforcement of existing DAC rules in***

*domestic laws of the Member States and application by tax authorities, and secondly, expand the scope of mandatory information exchange to include cryptocurrencies, non-custodial dividend income and advance cross-border tax rulings issued for natural persons;*

## Amendment 56

**Gunnar Beck, Hélène Laporte**

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

*Amendment*

2. Notes, however, that some types of income and assets are still excluded from the scope, which presents a risk of circumventing tax obligations; calls on the Commission to assess the need and the most appropriate way to include the following ownership information, items of income and non-financial assets in the automatic exchange of information (AEOI): (a) the beneficial owners of immovable property, companies, ***trusts, foundations and non-profit organisations***; (b) capital gains related to immovable property and capital gains related to financial assets, in particular to find ways for tax administrations to be better informed to identify realised capital gains; (c) non-custodial dividend income; (d) non-financial assets such as cash, art, gold or other valuables held at free ports, customs warehouses or safe deposit boxes; (e) ownership of yachts and private jets; ***(f) wealth transfers to trusts, foundations and***

*non-profit organisations such as NGOs, since these companies are explicitly exempt from most transparency requirements, including the AMLD framework, which effectively makes 'philanthropy' a money-laundering loophole, especially for high net-worth individuals;*

Or. en

**Amendment 57**  
**Sven Giegold**

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

*Motion for a resolution*

2. Notes, however, that some types of income and assets are still excluded from the scope, which presents a risk of circumventing tax obligations; calls on the Commission to assess the need and the most appropriate way to include the following ownership information, items of income and non-financial assets in the automatic exchange of information (AEOI): (a) the beneficial owners of immovable property and companies; (b) capital gains related to immovable property and capital gains related to financial assets, in particular to find ways for tax administrations to be better informed to identify realised capital gains; (c) non-custodial dividend income; (d) non-financial assets such as cash, art, gold or other valuables held at free ports, customs warehouses or safe deposit boxes; and (e) ownership of yachts and private jets;

*Amendment*

2. Notes, however, that some types of income and assets are still excluded from the scope, which presents a risk of circumventing tax obligations; calls on the Commission to assess the need and the most appropriate way to include the following ownership information, items of income and non-financial assets in the automatic exchange of information (AEOI): (a) the beneficial owners of immovable property and companies; (b) capital gains related to immovable property and capital gains related to financial assets, in particular to find ways for tax administrations to be better informed to identify realised capital gains; (c) non-custodial dividend income; (d) non-financial assets such as cash, art, gold or other valuables held at free ports, customs warehouses or safe deposit boxes; and (e) ownership of yachts and private jets; ***and (f) accounts at larger peer-to-peer lending, crowdfunding and similar platforms;***

Or. en

## Amendment 58

José Gusmão

### Motion for a resolution

#### Paragraph 2

##### *Motion for a resolution*

2. **Notes**, however, that some types of income and assets are still excluded from the scope, which presents a risk of circumventing tax obligations; calls on the Commission to assess the **need and the** most appropriate way to include the following ownership information, items of income and non-financial assets in the automatic exchange of information (AEOI): (a) the beneficial owners of immovable property and companies; (b) capital gains related to immovable property and capital gains related to financial assets, in particular to find ways for tax administrations to be better informed to identify realised capital gains; (c) non-custodial dividend income; (d) non-financial assets such as cash, art, gold or other valuables held at free ports, customs warehouses or safe deposit boxes; and (e) ownership of yachts and private jets;

##### *Amendment*

2. **Regrets**, however, that **this process has been extremely slow and** some types of income and assets are still excluded from the scope, which presents a risk of circumventing tax obligations; calls on the Commission to assess the most appropriate way **and to present concrete proposals** to include the following ownership information, items of income and non-financial assets in the automatic exchange of information (AEOI): (a) the beneficial owners of immovable property and companies; (b) capital gains related to immovable property and capital gains related to financial assets, in particular to find ways for tax administrations to be better informed to identify realised capital gains; (c) non-custodial dividend income; (d) non-financial assets such as cash, art, gold or other valuables held at free ports, customs warehouses or safe deposit boxes; and (e) ownership of yachts and private jets;

Or. en

## Amendment 59

Victor Negrescu

### Motion for a resolution

#### Paragraph 2

##### *Motion for a resolution*

2. Notes, however, that some types of income and assets are still excluded from the scope, which presents a risk of circumventing tax obligations; calls on the Commission to assess the need and the most appropriate way to include the

##### *Amendment*

2. Notes, however, that some types of income and assets are still excluded from the scope, which presents a risk of circumventing tax obligations; calls on the Commission to assess the need and the most appropriate way to include the

following ownership information, items of income and non-financial assets in the automatic exchange of information (AEOI): (a) the beneficial owners of immovable property and companies; (b) capital gains related to immovable property and capital gains related to financial assets, in particular to find ways for tax administrations to be better informed to identify realised capital gains; (c) non-custodial dividend income; (d) non-financial assets such as cash, art, gold or other valuables held at free ports, customs warehouses or safe deposit boxes; and (e) ownership of yachts and private jets;

following ownership information, items of income and non-financial assets in the automatic exchange of information (AEOI): (a) the beneficial owners of immovable property and companies; (b) capital gains related to immovable property and capital gains related to financial assets, in particular to find ways for tax administrations to be better informed to identify realised capital gains; (c) non-custodial dividend income; (d) non-financial assets such as cash, art, gold or other valuables held at free ports, customs warehouses or safe deposit boxes; and (e) ownership of yachts and private jets; ***f) e-money and/or crypto-assets;***

Or. en

## **Amendment 60**

**Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Marc Angel, Joachim Schuster**

### **Motion for a resolution**

#### **Paragraph 2**

##### *Motion for a resolution*

2. Notes, however, that some types of income and assets are still excluded from the scope, which presents a risk of circumventing tax obligations; calls on the Commission to assess the need and the most appropriate way to include the following ownership information, items of income and non-financial assets in the automatic exchange of information (AEOI): (a) the beneficial owners of immovable property and companies; (b) capital gains related to immovable property and capital gains related to financial assets, in particular to find ways for tax administrations to be better informed to identify realised capital gains; (c) non-custodial dividend income; (d) non-financial assets such as cash, art, gold or other valuables held at free ports, customs warehouses or safe deposit boxes; and (e)

##### *Amendment*

2. Notes, however, that some types of income and assets are still excluded from the scope, which presents a risk of circumventing tax obligations; calls on the Commission to assess the need and the most appropriate way to include the following ownership information, items of income and non-financial assets in the automatic exchange of information (AEOI): (a) the beneficial owners of immovable property and companies; (b) capital gains related to immovable property and capital gains related to financial assets, ***including currency trading***, in particular to find ways for tax administrations to be better informed to identify realised capital gains; (c) non-custodial dividend income; (d) non-financial assets such as cash, art, gold or other valuables held at free ports, customs warehouses or safe deposit boxes;

ownership of yachts and private jets;

and (e) ownership of yachts and private jets;

Or. en

## **Amendment 61**

**Lídia Pereira, Isabel Benjumea Benjumea**

### **Motion for a resolution**

#### **Paragraph 3**

##### *Motion for a resolution*

3. Observes that the effectiveness of DAC1 is seriously constrained by the fact that Member States are only required to report at least two categories of income; ***calls on the Commission to make it mandatory to report on all*** categories of income ***and assets*** in the *scope*;

##### *Amendment*

3. Observes that the effectiveness of DAC1 is seriously constrained by the fact that Member States are only required to report ***the data that is readily available; takes note of the recent amendment, that obliges the Member States to exchange all information that is available, but on*** at least two categories of income ***for taxable periods until 2024 and on at least four*** categories of income ***with other Member States with respect to taxable periods as of 2024; calls on the Commission's further assessment before suggesting new steps; urges the Commission to put forward a proposal to oblige Member States to exchange information on all the*** categories of income ***provisioned*** in the *Directive*;

Or. en

## **Amendment 62**

**Sven Giegold**

### **Motion for a resolution**

#### **Paragraph 3**

##### *Motion for a resolution*

3. Observes that the effectiveness of DAC1 is seriously constrained by the fact that Member States are only required to report at least two categories of income;

##### *Amendment*

3. Observes that the effectiveness of DAC1 is seriously constrained by the fact that Member States are only required to report at least two categories of income;



calls on the Commission to make it mandatory to report on all categories of income and assets in the scope;

calls on the Commission to make it mandatory to report on all categories of income and assets in the scope; ***calls on Member States to develop effective and accessible registries for the purposes of EOI; notes that such efforts will also benefit domestic tax collection;***

Or. en

**Amendment 63**  
**Eugen Jurzyca**

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

*Motion for a resolution*

3. Observes that the effectiveness of DAC1 is seriously constrained by the fact that Member States are only required to report at least two categories of income; ***calls on the Commission to make it mandatory to report on all categories of income and assets in the scope;***

*Amendment*

3. Observes that the effectiveness of DAC1 is seriously constrained by the fact that Member States are only required to report at least two categories of income;

Or. en

**Amendment 64**  
**Victor Negrescu**

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

*Motion for a resolution*

***3 a. Observes the challenge posed by gathering information about e-money and or/or crypto assets, their difficult inclusion in automatic exchange of information because of their independence from intermediaries; calls for the establishment of a comprehensive framework of collecting information about e-money and crypto assets;***

*Amendment*

## Amendment 65

Eugen Jurzyca

### Motion for a resolution

#### Paragraph 4

##### *Motion for a resolution*

4. Observes that the definition of reporting Financial Institutions (FIs) and types of accounts that need to be reported in DAC2 involves a risk of circumvention and increased bureaucracy; ***calls for an assessment by the Commission of the need to extend the reporting obligations to other relevant types of FIs, to review the definition of excluded accounts and to remove the thresholds applicable to pre-existing entity accounts;***

##### *Amendment*

4. Observes that the definition of reporting Financial Institutions (FIs) and types of accounts that need to be reported in DAC2 involves a risk of circumvention and increased bureaucracy;

Or. en

## Amendment 66

Sven Giegold

### Motion for a resolution

#### Paragraph 4

##### *Motion for a resolution*

4. Observes that the definition of reporting Financial Institutions (FIs) and types of accounts that need to be reported in DAC2 involves a risk of circumvention and increased bureaucracy; calls for an assessment by the Commission of the need to extend the reporting obligations to other relevant types of FIs, to review the definition of excluded accounts and to remove the thresholds applicable to pre-existing entity accounts;

##### *Amendment*

4. Observes that the definition of reporting Financial Institutions (FIs) and types of accounts that need to be reported in DAC2 involves a risk of circumvention and increased bureaucracy; calls for an assessment by the Commission of the need to extend the reporting obligations to other relevant types of FIs, to ***reconsider the qualification of closely-held managed Investment Entities as FIs***, to review the definition of excluded accounts and to remove the thresholds applicable to pre-existing entity accounts; ***reminds that with adequate IT systems in place a practice of***

*zero exemptions and zero thresholds can contribute to less bureaucracy; calls on the Commission to introduce the obligation for FIs, where there is no information to report, to file nil returns;*

Or. en

#### **Amendment 67**

**Lídia Pereira, Isabel Benjumea Benjumea**

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

##### **Paragraph 4**

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

4. Observes that the definition of reporting Financial Institutions (FIs) and types of accounts that need to be reported in DAC2 involves a risk of circumvention and increased bureaucracy; calls for an assessment by the Commission *of* the need to extend the reporting obligations to other relevant types of FIs, to review the definition of excluded accounts and to remove the thresholds applicable to pre-existing entity accounts;

###### *Amendment*

4. Observes that the definition of reporting Financial Institutions (FIs) and types of accounts that need to be reported in DAC2 involves a risk of circumvention and increased bureaucracy; calls *on the Commission to guide Member States to achieve better DAC2 data completeness, to establish specific procedures for auditing the financial institutions regarding the quality and completeness of the data sent;* calls for an assessment by the Commission *to check* the need to *possibly* extend the reporting obligations to other relevant types of FIs, to *avoid further red-tape and to possibly* review the definition of excluded accounts and to remove the thresholds applicable to pre-existing entity accounts;

Or. en

#### **Amendment 68**

**José Gusmão**

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

##### **Paragraph 4**

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

4. Observes that the definition of

###### *Amendment*

4. Observes that the definition of

reporting Financial Institutions (FIs) and types of accounts that need to be reported in DAC2 involves a risk of circumvention and increased bureaucracy; calls for ***an assessment by the Commission of the need*** to extend the reporting obligations to other relevant types of FIs, to review the definition of excluded accounts and to remove the thresholds applicable to pre-existing entity accounts;

reporting Financial Institutions (FIs) and types of accounts that need to be reported in DAC2 involves a risk of circumvention and increased bureaucracy; calls for the Commission to extend the reporting obligations to other relevant types of FIs, to review the definition of excluded accounts and to remove the thresholds applicable to pre-existing entity accounts;

Or. en

**Amendment 69**  
**Eugen Jurzyca**

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

*Motion for a resolution*

5. Observes that DAC3 contains certain blind spots; ***therefore calls for the scope of EOI under DAC3 to be widened to include informal arrangements, post-transaction agreements, natural persons and rulings which are still valid, but which were issued, amended or renewed before 2012;***

*Amendment*

5. Observes that DAC3 contains certain blind spots;

Or. en

**Amendment 70**  
**Evelyn Regner, Pedro Marques, Aurore Lalucq, Jonás Fernández, Marc Angel, Joachim Schuster**

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

*Motion for a resolution*

5. Observes that DAC3 contains certain blind spots; therefore calls for the scope of EOI under DAC3 to be widened to include informal arrangements, post-transaction agreements, natural persons and

*Amendment*

5. Observes that DAC3 contains certain blind spots; therefore calls for the scope of EOI under DAC3 to be widened to include informal arrangements, post-transaction agreements, natural persons and

rulings which are still valid, but which were issued, amended or renewed before 2012;

rulings which are still valid, but which were issued, amended or renewed before 2012; ; *regrets that DAC 3 information is not yet widely used by tax administrations of Member States and advises that a specific notification should be sent to the tax administrations where a company benefiting from a tax ruling in the scope of DAC 3 has a taxable presence regrets that bilateral and multilateral APAs are excluded from the EOI under DAC3 where a related international tax agreement does not allow for their disclosure; calls on Member States to reject any future international tax agreement which do not permit the disclosure of APAs;*

Or. en

## **Amendment 71**

### **Sven Giegold**

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

#### **Paragraph 5**

##### *Motion for a resolution*

5. Observes that DAC3 contains certain blind spots; therefore calls for the scope of EOI under DAC3 to be widened to include informal arrangements, post-transaction agreements, natural persons and rulings which are still valid, but which were issued, amended or renewed before 2012;

##### *Amendment*

5. Observes that DAC3 contains certain blind spots *and might have perverse effects such as tax administrations not disclosing ACBRs if these are too favourable or tax administrations resorting to informal arrangements to avoid exchange;* therefore calls for the scope of EOI under DAC3 to be widened to include informal arrangements, *not “advance” (e.g. post-transaction agreements or after filing the returns) APAs and ACBRs*, natural persons and rulings which are still valid, but which were issued, amended or renewed before 2012; *regrets that earlier calls by the European Parliament in this regard have been ignored so far;*

Or. en

## Amendment 72

Lídia Pereira, Isabel Benjumea Benjumea

### Motion for a resolution

#### Paragraph 5

##### *Motion for a resolution*

5. Observes that DAC3 ***contains certain blind spots; therefore*** calls ***for*** the scope of EOI under DAC3 ***to be widened*** to include informal arrangements, post-transaction agreements, natural persons and rulings which are still valid, but which were issued, amended or renewed before 2012;

##### *Amendment*

5. Observes that DAC3 ***data entries lack quality and that available data to Member States have not been sufficiently evaluated; calls on them to better exploit the existing datasets before possibly widening*** the scope of EOI under DAC3 to include informal arrangements, post-transaction agreements, natural persons and rulings which are still valid, but which were issued, amended or renewed before 2012;

Or. en

## Amendment 73

Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Jonás Fernández, Marc Angel, Joachim Schuster

### Motion for a resolution

#### Paragraph 5 a (new)

##### *Motion for a resolution*

##### *Amendment*

***5 a. Welcomes that a large number of countries, including many Member States, are releasing anonymised and aggregated information, extracted from the country-by-country reports as required under DAC4 or Action 13 from the BEPS Action Plan ; regrets that a minority of Member States are not publishing this information in international databases; calls for a harmonised approach on this regards and demands the Commission to integrate this requirement into the future revision of the DAC;***

Or. en

**Amendment 74**  
**Gunnar Beck, H       Laporte**

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

*Motion for a resolution*

*Amendment*

**5 a.** *Calls for the inclusion of cross-border tax rulings issued for natural persons in the scope of DAC, such that a high net-worth individual obtaining such a ruling from a Member State with favourable tax rates, can't avoid paying a fair amount of taxes in his or her Member State of residence anymore; deplores the systematic preferential treatment of high net-worth individuals both at EU and Member State level due to their close ties to political elites;*

Or. en

**Amendment 75**  
**L       Pereira, Isabel Benjumea Benjumea**

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

*Motion for a resolution*

*Amendment*

**5 a.** *Reminds that DAC provisions are applicable to every enterprise that is obliged by the reporting duties; however, recalls that MNEs and SMEs have significant differences on their compliance policies and that must be considered in future DAC revisions; therefore, understands that SMEs compliance costs and administrative burden must be reduced;*

Or. en

**Amendment 76**  
**Eugen Jurzyca**

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

*Motion for a resolution*

*Amendment*

**5 a. Recognises the sensitivity of Member States' competence over taxation; welcomes in this regard that major progress has been achieved on cooperation between the tax authorities of the Member States over the last decade; supports further discussions among Member States in order to strengthen the administrative cooperation;**

Or. en

**Amendment 77**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

**5 a. Regrets that bilateral and multilateral APAs are excluded from the EOI under DAC3 where a related international tax agreement does not allow for their disclosure; calls on Member States to renegotiate existing and not agree to any future international tax agreement which do not permit the disclosure of APAs;**

Or. en

**Amendment 78**  
**Victor Negrescu**

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



*Motion for a resolution*

*Amendment*

**5 a.** *Observes that the consistency of mandatory disclosures under DAC6 is negatively affected by the ambiguity of individual member state interpretation of hallmarks; therefore, calls for greater clarity in the main benefit test formulation for hallmarks category A and B;*

Or. en

**Amendment 79**

**Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Jonás Fernández, Joachim Schuster**

**Motion for a resolution**

**Paragraph 5 b (new)**

*Motion for a resolution*

*Amendment*

**5 b.** *Welcomes the agreements similar to Directive 2014/107/EU on automatic exchange of financial account information with third countries i.e. Andorra, Liechtenstein, Monaco, San Marino and Switzerland; calls for an evaluation of the implementation of such agreement and calls therefore for evaluation, given the existing CRS agreement. Additionally, calls for similar agreements for DAC 3 and DAC 5 and 6 7;*

Or. en

**Amendment 80**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 5 b (new)**

*Motion for a resolution*

*Amendment*

**5 b.** *Regrets that the summary*

*information in the central directory for ACBRs and APAs is often too brief to be used without having to request additional information; calls on the Commission to develop guidelines on what tax administrations should provide as a summary which should include all relevant direct and indirect tax implications such as the effective tax rates;*

Or. en

**Amendment 81**  
**Eugen Jurzyca**

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

*Motion for a resolution*

*Amendment*

**5 b. Reminds that the European rules on administrative cooperation do not replace national rules but rather provide minimum standards for information exchange and cooperative actions;**

Or. en

**Amendment 82**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

**5 c. Recommends to extend the scope of information provided by MNE that own several entities within the same jurisdiction beyond providing only aggregate-level information;**

Or. en

**Amendment 83**  
**Eugen Jurzyca**

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

*Motion for a resolution*

*Amendment*

**5 c. Recognises that the information exchanged between Member States via DAC and the underlying systems are highly confidential;**

Or. en

**Amendment 84**  
**Eugen Jurzyca**

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

*Motion for a resolution*

*Amendment*

**5 d. Acknowledges that in order to improve the objectives of DAC the emphasis shall be put on closing existing gaps in implementation and monitoring rather than on new legislative rules;**

Or. en

**Amendment 85**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

6. Notes that the information exchanged is of limited quality; calls for stronger enforcement procedures at Member State level; calls on the Commission to include on the spot visits in Member States and to assess the effectiveness of their monitoring schemes;

6. Notes that the information exchanged is of limited quality; **observes that joint accounts pose certain difficulties to FIs, is concerned that inaccurate or outdated information on tax residency held by FIs and the abuse through multiple residencies may lead to**

calls on the Member States to establish a system of quality and completeness checks of DAC data, as well as procedures for the audit of reporting obliged entities regarding the quality and completeness of data sent;

*failure to EOI where this would be required; deplores the use of golden visa and passports to circumvent EOI and reiterates its call to phase out all existing schemes; calls on the Commission to extend its infringement proceedings to all Member States offering golden visas; calls for stronger enforcement procedures at Member State level; calls on the Commission to include on the spot visits in Member States and to assess the effectiveness of their monitoring schemes; calls on the Member States to establish a system of quality and completeness checks of DAC data, as well as procedures for the audit of reporting obliged entities regarding the quality and completeness of data sent;*

Or. en

#### **Amendment 86** **Victor Negrescu**

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

##### *Motion for a resolution*

6. Notes that the information exchanged is of limited quality; calls for stronger enforcement procedures at Member State level; calls on the Commission to include on the spot visits in Member States and to assess the effectiveness of their monitoring schemes; calls on the Member States to establish a system of quality and completeness checks of DAC data, as well as procedures for the audit of reporting obliged entities regarding the quality and completeness of data sent;

##### *Amendment*

6. Notes that the information exchanged is of limited quality; calls for stronger enforcement procedures at Member State level; calls on the Commission to include on the spot visits in Member States and to assess the effectiveness of their monitoring schemes; calls on the Member States to establish a system of quality and completeness checks of DAC data, ***regular feedback provision for the information received, reports on the usefulness of interventions to the Commission to improve future decision making***, as well as procedures for the audit of reporting obliged entities regarding the quality and completeness of data sent;

Or. en

**Amendment 87**  
**Lídia Pereira, Isabel Benjumea Benjumea**

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

*Motion for a resolution*

6. Notes that the information exchanged is of limited quality; calls for stronger enforcement procedures at Member State level; calls on the Commission to include on the spot visits in Member States and to assess the effectiveness of their monitoring schemes; calls on the Member States to establish a system of quality and completeness checks of DAC data, as well as procedures for the audit of reporting obliged entities regarding the quality and completeness of data sent;

*Amendment*

6. Notes that the information exchanged is of limited quality; calls for stronger enforcement procedures at Member State level ***and to set up domestic systems of penalties that they apply for incorrect or incomplete reporting having an effective deterrent effect***; calls on the Commission to include on the spot visits in Member States and to assess the effectiveness of their monitoring schemes; calls on the Member States to establish a system of quality and completeness checks of DAC data, as well as procedures for the audit of reporting obliged entities regarding the quality and completeness of data sent;

Or. en

**Amendment 88**  
**Eugen Jurzyca**

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

*Motion for a resolution*

6. Notes that the information exchanged is of limited quality; calls for stronger ***enforcement procedures at Member State level; calls on*** the Commission to include on the spot visits in Member States and to assess the effectiveness of their monitoring schemes; ***calls on*** the Member States to establish a system of quality and completeness checks of DAC data, as well as procedures for the audit of reporting obliged entities regarding the quality and completeness of data sent;

*Amendment*

6. Notes that the information exchanged is of limited quality; calls for stronger ***engagement of the Commission and Member States; reminds the recommendations of European Court of Auditors to*** the Commission to include on the spot visits in Member States and to assess the effectiveness of their monitoring schemes; ***recommends*** the Member States to establish a system of quality and completeness checks of DAC data, as well as procedures for the audit of reporting obliged entities regarding the quality and completeness of data sent;

## Amendment 89

Hélène Laporte, Gunnar Beck, France Jamet

### Motion for a resolution

#### Paragraph 6

##### *Motion for a resolution*

6. Notes that the information exchanged is of limited quality; calls for stronger enforcement procedures at Member State level; calls on the Commission to ***include on the spot visits in Member States and to*** assess the effectiveness of their monitoring schemes; calls on the Member States to establish a system of quality and completeness checks of DAC data, as well as procedures for the audit of reporting obliged entities regarding the quality and completeness of data sent;

##### *Amendment*

6. Notes that the information exchanged is of limited quality; calls for stronger enforcement procedures at Member State level; calls on the Commission to assess the effectiveness of their monitoring schemes; calls on the Member States to establish a system of quality and completeness checks of DAC data, as well as procedures for the audit of reporting obliged entities regarding the quality and completeness of data sent;

Or. fr

## Amendment 90

Gunnar Beck, Hélène Laporte

### Motion for a resolution

#### Paragraph 6

##### *Motion for a resolution*

6. Notes that the information exchanged is of limited quality; calls for stronger enforcement procedures at Member State level; calls on the Commission to include on the spot visits in Member States and to assess the effectiveness of their monitoring schemes; calls on the Member States to establish a system of quality and completeness checks of DAC data, as well as procedures for the audit of reporting obliged entities regarding the quality and completeness of data sent;

##### *Amendment*

6. Notes that the information exchanged is ***large in volume, but*** of limited quality; calls for stronger enforcement procedures at Member State level; calls on the Commission to include on the spot visits in Member States and to assess the effectiveness of their monitoring schemes; calls on the Member States to establish a system of quality and completeness checks of DAC data, as well as procedures for the audit of reporting obliged entities regarding the quality and completeness of data sent;

## Amendment 91

# Eugen Jurzyca

## Motion for a resolution

## Paragraph 7

*Motion for a resolution*

7. Points out that there are no prescribed sanctions for FIs which either do not report or which report information falsely or incorrectly, and that measures vary significantly across Member States; ***calls for more harmonised and effective sanctions for non-compliance, with a deterrent effect;***

*Amendment*

7. Points out that there are no prescribed sanctions for FIs which either do not report or which report information falsely or incorrectly, and that measures vary significantly across Member States; ***reminds that the effective compliance falls under the competence of Member States tax, administrative, corporate and criminal laws;***

Or. en

## Amendment 92

Gunnar Beck, H  l  ne Laporte

## Motion for a resolution

**Paragraph 7 a (new)**

*Motion for a resolution*

*Amendment*

***7 a. Recalls that according to article 25a DAC, Member States should implement effective, proportionate and dissuasive penalties for reporting entities. Regrets that the Commission does not assess the size or the deterrent effect of the penalties in each Member State, and that the Commission hasn't offered any benchmarks for comparison or guidance in this respect;***

Or. en

## Amendment 93

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

*Motion for a resolution*

*Amendment*

**7 a. *Recommends to include a marker to signal joint ownership of different account holder to avoid duplicate reporting and to facilitate accurate identification of account balances, in addition, entities could record the ownership share of each account holder and flag when an account is held by owners from different jurisdictions;***

Or. en

**Amendment 94**  
**Lidia Pereira, Isabel Benjumea Benjumea**

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

*Motion for a resolution*

*Amendment*

8. Notes that *the effectiveness of the DAC relies heavily on the anti-money laundering (AML) directives in place at Member State level*; observes that *the incorrect implementation of these directives, the lack of effective enforcement and the remaining weaknesses in the AML framework undermine the effectiveness of the DAC*;

8. Notes that *DAC5 provided access by tax authorities to beneficial ownership information as collected under anti-money-laundering (AML) rules*; observes that the *fifth AML Directive (AMLD5) widened the scope for interaction between AML and DAC and that the AMLD5 had to be transposed by Member States by 10 January 2020*;

Or, en

## Amendment 95

**Gunnar Beck, Hélène Laporte**

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



*Motion for a resolution*

8. Notes that the effectiveness of the DAC relies heavily on the anti-money laundering (AML) directives in place at Member State level; observes that the incorrect implementation of these directives, the lack of effective enforcement and the remaining weaknesses in the AML framework undermine the effectiveness of the DAC;

*Amendment*

8. Notes that the effectiveness of the DAC relies heavily on the anti-money laundering (AML) directives in place at Member State level; observes that the incorrect implementation of these directives, the lack of effective enforcement and the remaining weaknesses in the AML framework undermine the effectiveness of the DAC, ***including the explicit exemption of the non-profit sector from AML reporting requirements***;

Or. en

**Amendment 96**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Paragraph 8 a (new)**

*Motion for a resolution*

*Amendment*

***8 a. Acknowledges that several Member States are under infringement procedures based on the lack of transposition of AMLD4 and AMLD5; reminds that stronger, deeper and effective administrative cooperation in the field of taxation is an important tool to tackle Money Laundering criminal practices; understands that judicial procedures are matter of national competence comprehended at the core of national sovereignty; calls, however, for a deeper cooperation in the field of judicial and criminal matters, based on the outcome of an effective administrative cooperation in the field of taxation; reminds that the definition of crimes is a national competence, but recalls the importance of the ECJ jurisprudence and the added value of judicial cooperation;***

Or. en

**Amendment 97**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

**8 a.** *Regrets the current state of the transposition for AMLD4 across Member States<sup>12a</sup> with the Commission launching infringement procedures against 8 Member States in December 2020 and 3 Member States in February 2021,<sup>12b</sup> notes that the transposition deadline for these provisions was 27 June 2017; further regrets that for AMLD5<sup>12c</sup>, with a transposition deadline of 10 January 2020, infringement procedures have been launched against 16 Member States<sup>12d</sup>;*

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<sup>12a</sup> *As of 25 November 2020. See European Commission website Anti-money laundering Directive IV (AMLD IV) – transposition status at [https://ec.europa.eu/info/publications/anti-money-laundering-directive-4-transpositionstatus\\_en](https://ec.europa.eu/info/publications/anti-money-laundering-directive-4-transpositionstatus_en).*

<sup>12b</sup> *Information as of 22 December 2020: Czechia, Denmark, Estonia, Ireland, Italy, Luxembourg, Romania and Slovakia (see European Commission website: [https://ec.europa.eu/atwork/applying-eu-law/infringementsproceedings/infringement\\_decisions/index.cfm?lang\\_code=EN&typeOfSearch=false&active\\_only=1&noncom=0&r\\_dossier=&decision\\_date\\_from=&decision\\_date\\_to=&title=Directive+2015%2F849&mit=Search](https://ec.europa.eu/atwork/applying-eu-law/infringementsproceedings/infringement_decisions/index.cfm?lang_code=EN&typeOfSearch=false&active_only=1&noncom=0&r_dossier=&decision_date_from=&decision_date_to=&title=Directive+2015%2F849&mit=Search).) In February 2021 three additional infringement procedures were launched against Germany, Portugal and Romania [https://ec.europa.eu/commission/presscorner/detail/en/inf\\_21\\_441](https://ec.europa.eu/commission/presscorner/detail/en/inf_21_441).*

<sup>12c</sup> *As of 25 November 2020. See European Commission website Anti-money laundering Directive V (AMLD V)*

– *transposition status*  
*at*[https://ec.europa.eu/info/publications/anti-money-laundering-directive-5-transpositionstatus\\_en](https://ec.europa.eu/info/publications/anti-money-laundering-directive-5-transpositionstatus_en).

<sup>12d</sup> *Information as of 22 December 2020: Austria, Belgium, Cyprus, Czechia, Estonia, Greece, Hungary, Ireland, Italy, Luxembourg, Netherlands, Portugal, Romania, Slovakia, Slovenia and Spain. See European Commission website: [https://ec.europa.eu/atwork/applying-eu-law/infringementsproceedings/infringement\\_decisions/index.cfm?lang\\_code=EN&typeOfSearch=false&active\\_only=1&noncom=0&r\\_dossier=&decision\\_date\\_from=&decision\\_date\\_to=&title=Directive+2015%2F849&mit=Search](https://ec.europa.eu/atwork/applying-eu-law/infringementsproceedings/infringement_decisions/index.cfm?lang_code=EN&typeOfSearch=false&active_only=1&noncom=0&r_dossier=&decision_date_from=&decision_date_to=&title=Directive+2015%2F849&mit=Search).*

Or. en

**Amendment 98**  
**Sven Giegold**

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

*Motion for a resolution*

*Amendment*

**8 b.** *Observes with concern that in the most recent assessment of countries' AML measures carried out by FATF, the 18 Member States included in the assessment<sup>12e</sup>, did not perform well across key effectiveness indicators, for example, when being ranked on adequately applying AML measures, most Member States in scope were rated as displaying a 'moderate' or 'low' level of effectiveness, with only Spain being rated as having a 'substantial' level of effectiveness, and no Member State attaining a 'high' level of effectiveness<sup>12f</sup>;*

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<sup>12e</sup> *Belgium, Cyprus, Greece, Ireland, Italy, Spain Austria, Czechia, Denmark, Latvia, Lithuania, Malta, Slovakia, Slovenia, Finland, Sweden, Portugal and*

*Hungary.*

*<sup>12f</sup> Financial Action Task Force, 4th Round Ratings, November 2020, Austria, Belgium, Cyprus, Czechia, Denmark, Finland, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Malta, Portugal, Slovakia, Slovenia, Spain and Sweden.*

Or. en

**Amendment 99**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Paragraph 8 b (new)**

*Motion for a resolution*

*Amendment*

**8 b.** *Understand that DAC provides a valuable framework of rules that can help the combat against Money Laundering and terrorist financing; welcomes the Commission Action Plan in this area; urges the Commission to consider the proposal for a binding regulation on the field of AML; rejects any solution that multiplies entities, legislative frameworks and bureaucratic mechanisms that are obstacles to an effective combat against money laundering criminal practices;*

Or. en

**Amendment 100**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 8 c (new)**

*Motion for a resolution*

*Amendment*

**8 c.** *Points out that in particular the lack of minimum standards or a common approach for the supervision of AML activities, and the lack of common definitions for beneficial ownership, due*

*diligence and tax crime, have led to significant divergence across Member States;*

Or. en

**Amendment 101**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 8 d (new)**

*Motion for a resolution*

*Amendment*

*8 d. Stresses that in addition to beneficial owners of companies and trusts under AMLD5 there is a need to have information for beneficial owners of real estate properties and life insurance contracts; notes that national registers need to be inter-connected and high-quality data needs to be ensured, in particular real estate registers should be linked with beneficial ownership registries;*

Or. en

**Amendment 102**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 8 e (new)**

*Motion for a resolution*

*Amendment*

*8 e. Notes that beneficial ownership is not determined for individual accounts held through active non-financial entities (NFE), for which only residence of the entity must be reported but not the controlling person; is concerned that this can be misused to conceal real ownership and calls for extending the requirement to establish ownership for active as well as passive NFEs as such a distinguishing*

*line cannot be drawn reliably;*

Or. en

**Amendment 103**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 8 f (new)**

*Motion for a resolution*

*Amendment*

**8 f. Welcomes that the Commission's Action Plan on AML and terrorist financing of May 2020; calls for the creation of an EU AML supervisor; calls for key requirements of the AML Directives to be anchored in a binding regulation;**

Or. en

**Amendment 104**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Paragraph 9**

*Motion for a resolution*

*Amendment*

**9. Observes that increasingly complex structures are being used to conceal the ultimate beneficial owners and therefore thwart the effective implementation of AML rules; believes there should be no threshold for reporting the beneficial owners;**

**9. Calls on the European Commission to present, in due time, an evaluation of the interaction between AML and DAC 2020;**

Or. en

**Amendment 105**

**Eugen Jurzyca**

**Motion for a resolution**

## Paragraph 9

### *Motion for a resolution*

9. Observes that increasingly complex structures are being used to conceal the ultimate beneficial owners and therefore thwart the effective implementation of AML rules; believes ***there*** should be ***no threshold for reporting the beneficial owners***;

### *Amendment*

9. Observes that increasingly complex structures are being used to conceal the ultimate beneficial owners and therefore thwart the effective implementation of AML rules; believes ***that the AML rules*** should be ***fully enforced in all Member States***;

Or. en

## Amendment 106

Hélène Laporte, France Jamet

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

#### *Motion for a resolution*

9. Observes that increasingly complex structures are being used to conceal the ultimate beneficial owners and therefore thwart the effective implementation of AML rules; believes there should be no threshold for reporting the beneficial owners;

#### *Amendment*

9. Observes that increasingly complex structures are being used to conceal the ultimate beneficial owners and therefore thwart the effective implementation of AML rules; believes there should be no threshold for reporting the beneficial owners; ***the OpenData data on the Register of Beneficial Owners has recently shown its limits, particularly in the case of Luxembourg, and therefore suggests that serious thought be given to the beneficial owners' transparency and veracity***;

Or. fr

## Amendment 107

Sven Giegold

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

#### *Motion for a resolution*

#### *Amendment*

9. Observes that increasingly complex structures are being used to conceal the ultimate beneficial owners and therefore thwart the effective implementation of AML rules; believes there should be no threshold for reporting the beneficial owners;

9. Observes that increasingly complex structures are being used to conceal the ultimate beneficial owners and therefore thwart the effective implementation of AML rules; believes there should be no threshold for reporting the beneficial owners; ***recalls its view that beneficial ownership of trusts should have the same level of transparency as companies under AMLD5, while ensuring appropriate safeguards;***

Or. en

#### **Amendment 108** **Eugen Jurzyca**

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

##### *Motion for a resolution*

10. Notes that the Commission monitors the transposition of the DAC legislation in the Member States; points out, however, that it has so far neither taken direct and effective action to address the lack of quality of the data sent between Member States, nor carried out visits to Member States, nor has it ensured the effectiveness of sanctions imposed by Member States for breaches of the DAC reporting provisions; ***calls on the Commission to step up its activities in this regard and to launch infringement procedures, using, among others, the Global Forum<sup>13</sup> and Financial Action Task Force reviews;***

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<sup>13</sup> Global Forum on Transparency and Exchange of Information for Tax Purposes.

##### *Amendment*

10. Notes that the Commission monitors the transposition of the DAC legislation in the Member States; points out, however, that it has so far neither taken direct and effective action to address the lack of quality of the data sent between Member States, nor carried out visits to Member States, nor has it ensured the effectiveness of sanctions imposed by Member States for breaches of the DAC reporting provisions;

Or. en

#### **Amendment 109**



**Motion for a resolution**

**Paragraph 10**

*Motion for a resolution*

10. Notes that the Commission monitors the transposition of the DAC legislation in the Member States; points out, however, that it has so far neither taken direct and effective action to address the lack of quality of the data sent between Member States, nor carried out visits to Member States, nor has it ensured the effectiveness of sanctions imposed by Member States for breaches of the DAC reporting provisions; calls on the Commission to step up its activities in this regard and to **launch** infringement procedures, using, among others, the Global Forum<sup>13</sup> and Financial Action Task Force reviews;

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<sup>13</sup> Global Forum on Transparency and Exchange of Information for Tax Purposes.

*Amendment*

10. Notes that the Commission monitors the transposition of the DAC legislation in the Member States; points out, however, that it has so far neither taken direct and effective action to address the lack of quality of the data sent between Member States, nor carried out visits to Member States, nor has it ensured the effectiveness of sanctions imposed by Member States for breaches of the DAC reporting provisions; calls on the Commission to step up its activities in this regard and to **take direct and effective actions to address the lack of quality of data sent by Member States, further develop its guidance for Member States on implementing the DAC legislation, performing risk analysis and using tax information received, and use as an instrument of last resort** infringement procedures, using, among others, the Global Forum and Financial Action Task Force reviews;

Or. en

**Amendment 110**

**José Gusmão**

**Motion for a resolution**

**Paragraph 10**

*Motion for a resolution*

10. Notes that the Commission monitors the transposition of the DAC legislation in the Member States; points

*Amendment*

10. Notes that the Commission monitors the transposition of the DAC legislation in the Member States; points

out, however, that it has so far neither taken direct and effective action to address the lack of quality of the data sent between Member States, nor carried out visits to Member States, nor has it ensured the effectiveness of sanctions imposed by Member States for breaches of the DAC reporting provisions; ***calls on*** the Commission to step up its activities in this regard and to launch infringement procedures, using, among others, the Global Forum<sup>13</sup> and Financial Action Task Force reviews;

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<sup>13</sup> Global Forum on Transparency and Exchange of Information for Tax Purposes.

out, however, that it has so far neither taken direct and effective action to address the lack of quality of the data sent between Member States, nor carried out visits to Member States, nor has it ensured the effectiveness of sanctions imposed by Member States for breaches of the DAC reporting provisions; ***urges*** the Commission to step up its activities in this regard and to launch infringement procedures, using, among others, the Global Forum<sup>13</sup> and Financial Action Task Force reviews;

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<sup>13</sup> Global Forum on Transparency and Exchange of Information for Tax Purposes.

Or. en

#### **Amendment 111** **Sven Giegold**

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

*Motion for a resolution*

*Amendment*

***10 a. Observes with concern that the 2019 Commission evaluation highlighted that Member States often do not go beyond the minimum requirements of the DAC in exchanging information, and this contributed to the cum-ex/cum-cum tax fraud scandal; observes in particular that Member States did not sufficiently cooperate through appropriate mechanisms such as spontaneous exchange in order to alert other relevant Member States of such schemes; observes further that only a small minority of Member States has complete information across all six DAC1 income and capital categories available; stresses the need for more effective, complete and frequent exchanges;***

Or. en

**Amendment 112**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Paragraph 10 a (new)**

*Motion for a resolution*

*Amendment*

***10 a. Acknowledges that the minimum requirements on the exchange of information are insufficient; asks, therefore, for the consideration of all categories of income provisioned in the Directive within the exchanges of information; however, understand that the current list of income categories subject to that exchange of information is sufficient; calls for the application of the DAC provisions at it's full extent;***

Or. en

**Amendment 113**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 11**

*Motion for a resolution*

*Amendment*

11. Notes with concern that the Global Forum has recently assessed the legal implementation of the Common Reporting Standard (CRS)<sup>14</sup> and deplores the fact that 10 Member States are not fully compliant;

11. Notes with concern that the Global Forum has recently assessed the legal implementation of the Common Reporting Standard (CRS)<sup>14</sup> ***referred to as DAC2 in the EU***, and deplores the fact that 10 Member States are not fully compliant ***according to the Global Forum peer review, stresses that Romania does not have the domestic legal framework in place; calls the Commission to closely monitor Member States and launch infringement procedures until all Member States are fully compliant; looks forward to the Global Forum peer review of the practical enforcement of the CRS and calls on the Commission and Member***

*States to prepare diligently for this process;*

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<sup>14</sup> <https://www.oecd-ilibrary.org/docserver/175eeff4-en.pdf?expires=1614245801&id=id&accname=ocid194994&checksum=C36736F5E5628939095D507381D7D7C5>

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<sup>14</sup> <https://www.oecd-ilibrary.org/docserver/175eeff4-en.pdf?expires=1614245801&id=id&accname=ocid194994&checksum=C36736F5E5628939095D507381D7D7C5>

Or. en

## **Amendment 114** **Eugen Jurzyca**

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

#### *Motion for a resolution*

11. Notes with concern that the Global Forum has recently assessed the legal implementation of the Common Reporting Standard (CRS)<sup>14</sup> and ***deplores*** the fact that 10 Member States are not fully compliant;

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<sup>14</sup> <https://www.oecd-ilibrary.org/docserver/175eeff4-en.pdf?expires=1614245801&id=id&accname=ocid194994&checksum=C36736F5E5628939095D507381D7D7C5>

#### *Amendment*

11. Notes with concern that the Global Forum has recently assessed the legal implementation of the Common Reporting Standard (CRS)<sup>14</sup> and ***notes*** the fact that 10 Member States are not fully compliant;

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<sup>14</sup> <https://www.oecd-ilibrary.org/docserver/175eeff4-en.pdf?expires=1614245801&id=id&accname=ocid194994&checksum=C36736F5E5628939095D507381D7D7C5>

Or. en

## **Amendment 115** **Sven Giegold**

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

#### *Motion for a resolution*

12. Notes that the sharing of valid taxpayer identification numbers (TINs) is crucial for efficient EOI processes;

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#### *Amendment*

12. Notes ***that only Lithuania and Ireland appear to include a TIN, as recognised by the receiving country; notes***

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Or. en

*data protection;*

Or. en

**Amendment 118**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 12 a (new)**

*Motion for a resolution*

*Amendment*

***12 a. Welcomes the requirement in DAC7 to include the TIN of the Member State of residence for DAC1 and DAC2 to improve data matching and identification across Member States, as proper identification of taxpayers is essential to effective EOI between tax administrations; is concerned that large quantities of information are not matched against relevant taxpayers and under-used, leading to shortfalls in taxation;***

Or. en

**Amendment 119**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 13**

*Motion for a resolution*

*Amendment*

13. Calls on the Commission to create a validation tool for TINs; calls on the Member States to ensure more systematic analysis of unmatched DAC1 and DAC2 data, and to introduce procedures for the systematic risk analysis of information received;

13. Calls on the Commission ***in close collaboration with Member States*** to create a validation tool for TINs; ***notes that such a validation tool would increase the reporting effectiveness of FIs significantly and as such decrease the compliance costs for these institutions; calls on the Commission to explore the creation of a European TIN***; calls on the Member States to ensure more systematic analysis of unmatched DAC1 and DAC2 data, and to introduce procedures for the systematic

risk analysis of information received;

Or. en

## **Amendment 120**

**Sven Giegold**

### **Motion for a resolution**

#### **Paragraph 14**

##### *Motion for a resolution*

14. Regrets the fact that information exchanged on request (EOIR) has often been found **to be** incomplete and required further clarifications; calls on the Commission to assess indications that EOIR is unsatisfactory with several third countries, including Switzerland;

##### *Amendment*

14. Regrets the fact that information exchanged on request (EOIR) has often been found **tobe** incomplete and required further clarifications; **regrets that in the framework of the EOIR authorities often take up to six months and longer to provide information from the date of receipt of the request; notes with regret that there are no time limits for any follow-up exchanges which creates the potential for further delay; calls on the Commission to revise this provision, including for follow-up requests, to no later than 3 months; suggests to grant the Commission the mandate to systematically assess the degree of cooperation from third countries;** calls on the Commission to assess indications that EOIR is unsatisfactory with several third countries, including Switzerland;

Or. en

## **Amendment 121**

**Hélène Laporte, France Jamet**

### **Motion for a resolution**

#### **Paragraph 14**

##### *Motion for a resolution*

14. Regrets the fact that information exchanged on request (EOIR) has often been found to be incomplete and required

##### *Amendment*

14. Regrets the fact that information exchanged on request (EOIR) has often been found to be incomplete and required

further clarifications; calls on the Commission to assess indications that EOIR is unsatisfactory with several third countries, including Switzerland;

further clarifications; calls on the Commission to assess indications that EOIR is unsatisfactory with several third countries, including Switzerland; ***notes that the risk of tax avoidance and money laundering is particularly relevant in Switzerland given its status as a third country, significantly weakening the arrangement;***

Or. fr

#### **Amendment 122**

**Lídia Pereira, Isabel Benjumea Benjumea**

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

##### *Motion for a resolution*

14. ***Regrets*** the fact that information exchanged on request (EOIR) has often been found to be incomplete and required further clarifications; calls on the Commission to assess indications that EOIR is unsatisfactory with several third countries, including Switzerland;

##### *Amendment*

14. ***Takes note of*** the fact that information exchanged on request (EOIR) has often been found to be incomplete and required further clarifications; calls on the Commission to assess indications that EOIR is unsatisfactory with several third countries, including Switzerland;

Or. en

#### **Amendment 123**

**Sven Giegold**

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

##### *Motion for a resolution*

15. Deplores the fact that one Member State, Malta, has received an overall ‘partially compliant’ score in the peer review by the Global Forum for EOIR; regrets the fact that material deficiencies have been identified in 18 Member States<sup>15</sup> ;

##### *Amendment*

15. Deplores the fact that one Member State, Malta, has received an overall ‘partially compliant’ score in the peer review by the Global Forum for EOIR, ***meaning the EOIR standard is only partly implemented leading to significant practical effects; notes that 19 Member States are not fully compliant on***



*‘ownership and identity information’<sup>14a</sup>; notes that 6 Member States are not fully compliant on ‘accounting information’<sup>14b</sup>; notes that 5 Member States are not fully compliant on ‘banking information’<sup>14c</sup>; notes that 7 Member States are not fully compliant on ‘access to information’<sup>14d</sup>; notes that 3 Member States are not fully compliant on ‘rights and safeguards’<sup>14e</sup>; notes that 5 Member States are not fully compliant on ‘EOI mechanisms’<sup>14f</sup>; notes that 3 Member States are not fully compliant on ‘confidentiality’<sup>14g</sup>; notes that 3 Member States are not fully compliant on ‘rights and safeguards’<sup>14h</sup>; notes that 9 Member States are not fully compliant on ‘quality and timeliness of responses’<sup>14i</sup>; notes that in summary only 8 Member States no material deficiencies were identified<sup>14j</sup>; regrets the fact that material deficiencies have been identified in 18 Member States<sup>15</sup>; deeply regrets that certain Member States score a low rating on particular issues such as ownership and identity information; calls on Member States to achieve a compliant rating at the next peer review; notes that the underperforming of Member States seriously undermines the EU’s credibility in fighting tax evasion and avoidance internationally; calls the Commission to launch infringement procedures until all Member States are fully compliant;*

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<sup>14a</sup> Estonia, Austria, Hungary, Belgium, Luxembourg, Bulgaria, Croatia, the Netherlands, Cyprus, Poland, Czechia, Portugal, Denmark, Romania, Slovakia, Greece, Germany, Malta and Spain.

<sup>14b</sup> Croatia, Cyprus, Greece, Slovakia, Spain and Malta.

<sup>14c</sup> Hungary, Malta, Netherlands, Denmark and Slovakia.

<sup>14d</sup> Austria, Hungary, Belgium, Latvia, Czechia, Portugal and Slovakia.

<sup>14e</sup> Hungary, Belgium and Luxembourg.

<sup>14f</sup> *Austria, Latvia, Cyprus, Czechia and Portugal.*

<sup>14g</sup> *Belgium, Latvia and Hungary.*

<sup>14h</sup> *Hungary, Latvia and Czechia.*

<sup>14i</sup> *Italy, Malta, France, Luxembourg, Bulgaria; Portugal, Romania, Greece and Germany.*

<sup>14j</sup> *Estonia, Italy, Finland, Lithuania, France, Slovenia, Sweden and Ireland.*

15

[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS\\_STU\(2021\)662603\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS_STU(2021)662603_EN.pdf)

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[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS\\_STU\(2021\)662603\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS_STU(2021)662603_EN.pdf)

Or. en

## Amendment 124

Alfred Sant

### Motion for a resolution

#### Paragraph 15

##### *Motion for a resolution*

15. Deplores the fact that one Member State, Malta, has received an overall ‘partially compliant’ score in the peer review by the Global Forum for EOIR; regrets the fact that material deficiencies have been identified in 18 Member States<sup>15</sup> ;

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[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS\\_STU\(2021\)662603\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS_STU(2021)662603_EN.pdf)

##### *Amendment*

15. Deplores the fact that one Member State, Malta, has received an overall ‘partially compliant’ score in the peer review by the Global Forum for EOIR; ***notes nonetheless that Malta is working to address the recommendations made in the Global Forum report, by notably stepping up its supervisory approach and by investing in human resourcing; further notes that a Trusts Ultimate Beneficial Ownership Register (TUBOR) has been set-up as part of wider reforms increasing Malta’s effectiveness in ensuring availability of tax information;*** regrets the fact that material deficiencies have been identified in 18 Member States<sup>15</sup> ;

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[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS\\_STU\(2021\)662603\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS_STU(2021)662603_EN.pdf)

Or. en

**Amendment 125****Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Joachim Schuster****Motion for a resolution****Paragraph 15***Motion for a resolution*

15. Deplores the fact that one Member State, Malta, has received an overall ‘partially compliant’ score in the peer review by the Global Forum for EOIR; regrets the fact that material deficiencies have been identified in 18 Member States<sup>15</sup> ;

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[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS\\_STU\(2021\)662603\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS_STU(2021)662603_EN.pdf)

*Amendment*

15. Deplores the fact that one Member State, Malta, has received an overall ‘partially compliant’ score in the peer review by the Global Forum for EOIR; regrets the fact that material deficiencies have been identified in 18 Member States<sup>15</sup> ; ***expects the Commission to deploy all legal and non legal tools to ensure legislation is being qualitatively implemented, with no further delay;***

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[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS\\_STU\(2021\)662603\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS_STU(2021)662603_EN.pdf)

Or. en

**Amendment 126****Lídia Pereira, Isabel Benjumea Benjumea****Motion for a resolution****Paragraph 15***Motion for a resolution*

15. Deplores the fact that one Member State, **Malta**, has received an overall ‘partially compliant’ score in the peer review by the Global Forum for EOIR; regrets the fact that material deficiencies have been identified in 18 Member States<sup>15</sup> ;

*Amendment*

15. Deplores the fact that one Member State has received an overall ‘partially compliant’ score in the peer review by the Global Forum for EOIR; regrets the fact that material deficiencies have been identified in 18 Member States<sup>15</sup> ; ***calls, therefore, the Member States to fully***

***commit with the DAC objectives and the increment of EOI best practices;***

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[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS\\_STU\(2021\)662603\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS_STU(2021)662603_EN.pdf)

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Or. en

## **Amendment 127**

### **José Gusmão**

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

#### **Paragraph 15**

##### *Motion for a resolution*

15. Deplores the fact that one Member State, Malta, has received an overall ‘partially compliant’ score in the peer review by the Global Forum for EOIR; regrets the fact that material deficiencies have been identified in 18 Member States<sup>15</sup> ;

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[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS\\_STU\(2021\)662603\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS_STU(2021)662603_EN.pdf)

##### *Amendment*

15. Deplores the fact that one Member State, Malta, has received an overall ‘partially compliant’ score in the peer review by the Global Forum for EOIR; regrets the fact that material deficiencies have been identified in 18 Member States<sup>15</sup> ; ***calls on the Commission to think about some sanctions which could be taken against those Member States;***

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[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS\\_STU\(2021\)662603\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS_STU(2021)662603_EN.pdf)

Or. en

## **Amendment 128**

### **Eugen Jurzyca**

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

#### **Paragraph 15**

##### *Motion for a resolution*

15. ***Deplores the fact*** that one Member

##### *Amendment*

15. ***Notes*** that one Member State,

State, Malta, has received an overall ‘partially compliant’ score in the peer review by the Global Forum for EOIR; **regrets** the fact that material deficiencies have been identified in 18 Member States<sup>15</sup> ;

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[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS\\_STU\(2021\)662603\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS_STU(2021)662603_EN.pdf)

Malta, has received an overall ‘partially compliant’ score in the peer review by the Global Forum for EOIR; **notes** the fact that material deficiencies have been identified in 18 Member States<sup>15</sup> ;

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[https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS\\_STU\(2021\)662603\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/662603/EPRS_STU(2021)662603_EN.pdf)

Or. en

## **Amendment 129**

### **Sven Giegold**

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

#### **Paragraph 15 a (new)**

*Motion for a resolution*

*Amendment*

**15 a. Welcomes the Commission’s proposal in DAC7 to clarify the standard of “foreseeable relevance” which needs to be met in the context of EOIR and calls on the Commission to produce guidelines to ensure a standardised approach and a more effective use of EOIR provisions;**

Or. en

## **Amendment 130**

### **Sven Giegold**

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

#### **Paragraph 15 b (new)**

*Motion for a resolution*

*Amendment*

**15 b. Welcomes that the Commission has made available various tools for Member States to develop and EOI and best practices as well as IT support, mainly through the Fiscalis 2020**

*programme; stresses the need to further promote the exchange of best practices and develop guidance on the use of information, in particular regarding DAC3 and DAC4;*

Or. en

#### **Amendment 131**

**Eugen Jurzyca**

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

##### **Paragraph 16**

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

16. Notes that the use of information under the DAC for non-tax matters requires prior authorisation from the sending Member State, which is not always granted; *insists that the use of information exchanged under the DAC should always be authorised for purposes other than tax matters where this is allowed under the laws of the receiving Member State;*

###### *Amendment*

16. Notes that the use of information under the DAC for non-tax matters requires prior authorisation from the sending Member State, which is not always granted;

Or. en

#### **Amendment 132**

**Lídia Pereira, Isabel Benjumea Benjumea**

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

##### **Paragraph 16**

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

16. Notes that the use of information under the DAC for non-tax matters requires prior authorisation from the sending Member State, which is not always granted; insists that the use of information exchanged under the DAC should *always* be authorised for purposes other than tax matters where this is allowed under the laws of the receiving Member State;

###### *Amendment*

16. Notes that the use of information under the DAC for non-tax matters requires prior authorisation from the sending Member State, which is not always granted, *although commonly based on justified terms*; insists that the use of information exchanged under the DAC should be authorised for purposes other than tax matters where this is allowed under the laws of the receiving Member

Or, en

laws of the receiving Member State;

laws of *both* the receiving *and the sending* Member State;

Or. en

**Amendment 135**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 16 a (new)**

*Motion for a resolution*

*Amendment*

***16 a. Deplores the weakening by the Council of the Commission's proposed changes to DAC7 in particular regarding joint audits and group requests; calls on the Council to revise its current position and adopt the Commissions suggested changes as proposed; notes that the number of Group requests is very limited, only five Member States sent one or more group requests in 2017; calls the Commission to prepare a standard group request form and include it in the appropriate implementing regulation<sup>15a</sup>;***

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***<sup>15a</sup> Commission Implementing Regulation (EU) 2015/2378 of 15 December 2015 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Implementing Regulation (EU) No 1156/2012.***

Or. en

**Amendment 136**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Paragraph 16 a (new)**



**16 a. Acknowledges the added value of sharing best practices and permanent support from the Commission on the empowerment of national tax administrations; underlines the special role of Fiscalis 2020 programme in this regard; recalls that, nevertheless, national tax administrations need significant reinforcement on their human, financial and infrastructural resources; calls, therefore, Member States to commit to sufficient levels of investment on national tax administrations;**

Or. en

**Amendment 137**

**Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Jonás Fernández, Marc Angel, Joachim Schuster**

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

**16 a. Welcomes the recent provisions of the seventh DAC revision on joint audit; recalls that for such opportunity, as well as for simultaneous controls, to deliver results, essential training in foreign tax legislation, language, specialization, interpersonal skills is necessary for employees of tax authorities; recalls, in this regards, that the FISCALIS program must not only focus on financing IT infrastructures but also on personal training;**

Or. en

**Amendment 138  
Markus Ferber**

**Motion for a resolution**

**Paragraph 16 a (new)**

*Motion for a resolution*

*Amendment*

**16 a. Takes note of the findings by the European Court of Auditors<sup>1a</sup> that more can be done in terms of monitoring, ensuring data quality and using the information received in order to make the exchange of tax information more effective; invites the European Commission and Member States to take into consideration the findings of the European Court of Auditors in the future work on the DAC framework;**

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**<sup>1a</sup> Special Report 03/2021 Exchanging tax information in the EU: solid foundation, cracks in the implementation**

Or. en

**Amendment 139**

**Markus Ferber**

**Motion for a resolution**

**Paragraph 16 b (new)**

*Motion for a resolution*

*Amendment*

**16 b. Notes with concern that the information collected and exchanged by Member States often lacks in quality, completeness and accuracy, which makes it considerably harder to achieve the objectives of the DAC framework; calls on the European Commission to prioritise the issue of improving data quality in upcoming reviews of the DAC framework;**

Or. en

**Amendment 140**

**Sven Giegold**

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

*Motion for a resolution*

17. Notes with great concern that information is underreported, and what is being reported is underused; notes further that little monitoring of the system's effectiveness takes place; regrets the fact that the data on EOI under DAC provisions, which is publicly available, is insufficient to adequately assess the evolution of information exchanges and their effectiveness;

*Amendment*

17. *Notes with great concern that there is not enough evidence to assess the quality of reporting under DAC1 and DAC2 provisions, due to the fact only few Member States systematically carry out quality checks on the data exchanged under DAC1 and DAC2;* notes with great concern that information is underreported, and what is being reported is underused; notes further that little monitoring of the system's effectiveness takes place; regrets the fact that the data on EOI under DAC provisions, which is publicly available, is insufficient to adequately assess the evolution of information exchanges and their effectiveness;

Or. en

## Amendment 141

**Gunnar Beck, H  l  ne Laporte**

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

*Motion for a resolution*

*Amendment*

***17 a. Regrets that, in light of to the increasing complexity and the constant evolution of the DAC, the Commission has not produced further guidelines on the use of information, making it increasingly difficult for Member States to comply; looks forward to the findings of the new Fiscalis project group on the use of advanced analytics to measure data quality within a common framework;***

Or, en

## Amendment 142

**Eugen Jurzyca**

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

*Motion for a resolution*

*Amendment*

**17 a. Regrets that according to the Court of Auditors the Commission is not proactively monitoring the implementation of the legislation, providing sufficient guidance nor measuring the outcomes and impact of the system;<sup>17a</sup>**

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*17a*

***[https://www.eca.europa.eu/Lists/ECADocuments/SR21\\_03/SR\\_Exchange\\_tax\\_info\\_rm\\_EN.pdf](https://www.eca.europa.eu/Lists/ECADocuments/SR21_03/SR_Exchange_tax_info_rm_EN.pdf)***

Or. en

**Amendment 143  
Gunnar Beck, H  l  ne Laporte**

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

*Motion for a resolution*

*Amendment*

**17 b. Notes that Member States receive huge volumes of information, but that this information is generally underused, especially DAC 3 and DAC 4 information; notes that the submission of this data by undertakings and its processing and exchange by Member States is costly and time-consuming; points out that matching rates show that large quantities of information are not used, since they are not matched against relevant taxpayers, and that Member States aren't making further checks of unmatched data;**

Or. en



*Motion for a resolution*

18. Notes that there is no common EU framework for monitoring the system's performance and achievements;

*Amendment*

18. Notes that there is no common EU framework for monitoring the system's performance and achievements ***which increases the risk that reported data is incomplete or inaccurate; notes moreover that only few Member States have set up and apply procedures to audit information submitted by Financial Institutions under DAC2;***

Or. en

**Amendment 147**  
**Sven Giegold**

**Motion for a resolution**  
**Paragraph 19**

*Motion for a resolution*

19. Calls on the Commission and the Member States to establish a common framework for measuring the impact and the cost-benefits of the DAC; calls on the Commission to publish annually a summary of the information received by Member States;

*Amendment*

19. Calls on the Commission and the Member States to establish a common framework for measuring the impact and the cost-benefits of the DAC ***and make the DAC exchanges fully auditable and traceable from origin to use of the data, by including an identifier in every dataset;*** calls on the Commission to publish annually a summary of the information received by Member States, ***taking into account taxpayers rights and confidentially; notes that the information communicated to the Commission should not be seen as strictly confidential if the information cannot be attributed to single taxpayers; reiterates that the Commission should be entitled to produce and publish reports and documents, using the information exchanged in an anonymised manner, so as to take into account the taxpayers' right to confidentiality and in compliance with Regulation (EC) No 1049/2001 regarding public access to European Parliament, Council and Commission documents;***

#### **Amendment 148**

**Lídia Pereira, Isabel Benjumea Benjumea**

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

##### **Paragraph 19**

##### *Motion for a resolution*

19. Calls on the Commission and the Member States to establish a common framework for measuring the impact and the cost-benefits of the DAC; calls on the Commission to publish annually a summary of the information received by Member States;

##### *Amendment*

19. Calls on the Commission and the Member States to establish a common framework for measuring the impact and the cost-benefits of the DAC; calls on the Commission to publish annually a summary of the information received by Member States; ***this information must be anonymised and safeguard confidential or sensible information on taxpayers; however, this report must have aggregated and detailed data for a proper democratic scrutiny by the Parliament;***

Or. en

#### **Amendment 149**

**Sven Giegold**

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

##### **Paragraph 19 a (new)**

##### *Motion for a resolution*

##### *Amendment*

***19 a. Calls on the Commission to publish anonymised and aggregated country-by-country report statistics on an annual basis for all Member States; calls on Member States to communicate received country-by-country reports to the competent services of the Commission;***

Or. en

#### **Amendment 150**

Sven Giegold

**Motion for a resolution**  
**Paragraph 20**

*Motion for a resolution*

20. Calls on the Member States to communicate the statistics, tax revenue gains and all other relevant information to properly assess the effectiveness of all exchanges to the Commission on an annual basis, and, in the case of EOIR, requests that the information provided be disaggregated on a country-by-country basis;

*Amendment*

20. ***Stresses that the 2019 evaluation carried out by the Commission demonstrated the need for consistent monitoring of the effectiveness the DAC framework;*** calls on the Member States to communicate the statistics, tax revenue gains and all other relevant information to properly assess the effectiveness of all exchanges to the Commission on an annual basis, and, in the case of EOIR, requests that the information provided be disaggregated on a country-by-country basis; ***calls on the Commission to continue to properly monitor and evaluate the effectiveness of EOI, therefore request a new comprehensive evaluation by January 2023;***

Or. en

**Amendment 151**  
**Eugen Jurzyca**

**Motion for a resolution**  
**Paragraph 20**

*Motion for a resolution*

20. ***Calls on*** the Member States to communicate the statistics, tax revenue gains and all other relevant information to properly assess the effectiveness of all exchanges to the Commission on an annual basis, and, in the case of EOIR, requests that the information provided be disaggregated on a country-by-country basis;

*Amendment*

20. ***Asks*** the Member States ***to consider*** to communicate the statistics, tax revenue gains and all other relevant information to properly assess the effectiveness of all exchanges to the Commission on an annual basis ***while respecting the data protection rules, tax and trade secrets, in line with the national and European law***, and, in the case of EOIR, requests that the information provided be disaggregated on a country-by-country basis ***in compliance with the existing EU and national legislative and administrative rules;***



**Amendment 152**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 20 a (new)**

*Motion for a resolution*

*Amendment*

**20 a. Stresses that tax administrations should fully embrace the digital transformation and its potential to lead to a more efficient allocation of information and reduce compliance costs and unnecessary bureaucracy; emphasises that this needs to be accompanied by an increase of financial, human and IT resources for tax administrations;**

Or. en

**Amendment 153**

**Marco Zanni, Francesca Donato, Valentino Grant, Antonio Maria Rinaldi**

**Motion for a resolution**

**Paragraph 20 a (new)**

*Motion for a resolution*

*Amendment*

**20 a. calls on the Member States and the Commission to ensure that any new efforts needed to exchange information and collect data do not have a negative impact on the SMEs, especially micro-enterprises, in terms of increased costs and bureaucracy;**

Or. en

**Amendment 154**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**

**Paragraph 20 a (new)**

*Motion for a resolution*

*Amendment*

**20 a. Calls on the Member States to reinforce the investment on IT infrastructure, in order to digitalize national tax administrations and, therefore, reduce bureaucracy, administrative burden and compliance costs on taxpayers;**

Or. en

**Amendment 155**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 20 b (new)**

*Motion for a resolution*

*Amendment*

**20 b. Acknowledges that DAC provisions are largely coherent with, the OECD CRS and have strong overlap but also important differences the US Foreign Account Tax Compliance Act (FATCA);**

Or. en

**Amendment 156**

**Hélène Laporte, Gunnar Beck, France Jamet**

**Motion for a resolution**

**Paragraph 21**

*Motion for a resolution*

*Amendment*

21. Deplores the lack of reciprocity under the Foreign Account Tax Compliance Act; calls on the Commission and the Member States to enter into new negotiations with the United States in the OECD framework in order to achieve full reciprocity in a commonly agreed and strengthened CRS framework;

21. Deplores the lack of reciprocity under the Foreign Account Tax Compliance Act; calls on the Commission and the Member States to enter into new negotiations with the United States in the OECD framework in order to achieve full reciprocity in a commonly agreed and strengthened CRS framework; **recalls that**

*this law is a clear violation of the Convention of Establishment between the United States and France signed in 1959 which, in Article 1, provides for 'equitable treatment' and which, moreover, precedes the Foreign Account Tax Compliance Act of 1977; calls for the notion of extraterritoriality of US law applied in a unilateral sense to be reconsidered, as this situation in itself constitutes a legal anomaly and an attack on the sovereignty of Member States where its citizens have economic interests;*

Or. fr

**Amendment 157**  
**Sven Giegold**

**Motion for a resolution**  
**Paragraph 21**

*Motion for a resolution*

21. Deplores the lack of reciprocity under the Foreign Account Tax Compliance Act; calls on the Commission and the Member States to enter into new negotiations with the United States in the OECD framework in order to achieve full reciprocity in a commonly agreed and strengthened CRS framework;

*Amendment*

21. Deplores the lack of reciprocity under the Foreign Account Tax Compliance Act; ***observes that the United States is becoming a significant enabler of financial secrecy for non-US citizens; observes two main loopholes, only information from US assets is shared and no beneficial ownership information is being shared;*** calls on the Commission and the Member States to enter into new negotiations with the United States in the OECD framework in order to achieve full reciprocity in a commonly agreed and strengthened CRS framework; ***stresses that this would lead to significant progress and lead to lower compliance costs for FIs and significantly reduced bureaucratic burdens; calls on the European Commission and the Member States to enter into negotiations for a UN Tax Convention;***

Or. en

**Amendment 158**

**Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Marc Angel**

**Motion for a resolution**

**Paragraph 21 a (new)**

*Motion for a resolution*

*Amendment*

***21 a. Deplores the side effects the Foreign Account Tax Compliance Act still has on so-called accidental Americans ;regrets that, to date, no lasting solution has been found at the European level;***

Or. en

**Amendment 159**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 21 a (new)**

*Motion for a resolution*

*Amendment*

***21 a. Observes the possible frictions between the DAC framework and Regulations (EU) 2016/679 and (EU) 2018/1725; stresses that the data processing provided for in DAC provisions has the sole objective of serving the general public interest in the field of taxation, namely, curbing tax fraud, tax avoidance and tax evasion, safeguarding tax revenues, and promoting fair taxation, in the Member States;***

Or. en

**Amendment 160**

**Sven Giegold**

**Motion for a resolution**

**Paragraph 21 b (new)**

*Motion for a resolution*

*Amendment*

**21 b. Support the Council's invitation to the Commission to analyse to what extent it would be feasible to further align the scope of tools available for tax authorities under Council Directive 2011/16/EU with specific provisions of Council Regulation (EU) No 904/2010;**

Or. en

**Amendment 161**  
**Sven Giegold**

**Motion for a resolution**  
**Paragraph 21 c (new)**

*Motion for a resolution*

*Amendment*

**21 c. Urges the Commission to come forward with a comprehensive revision of the DAC framework as soon as possible, based on the European Parliament's proposals; strongly invites the Commission and the Council to exchange views with the Parliament on the matter; regrets the repeated occurrence of Council decisions weakening the Commission's proposals to strengthen the DAC framework;**

Or. en

**Amendment 162**  
**Eugen Jurzyca**

**Motion for a resolution**  
**Paragraph 22**

*Motion for a resolution*

*Amendment*

**22. Deeply regrets the fact** that all Member States – with exception of Finland and Sweden – have refused to grant Parliament access to the relevant data to

**22. Notes** that all Member States – with exception of Finland and Sweden – have refused to grant Parliament access to the relevant data to assess the implementation

assess the implementation of DAC provisions; *deplores the fact that the Commission has decided to refuse Parliament* access to the respective data *in its possession; considers that Parliament is thereby in effect being hindered in exercising its function of political scrutiny over the Commission*; notes that this implementation report therefore has significant shortcomings; *calls on the Member States and the Commission to put an end to their refusal to share the relevant documents in line with Regulation 1049/2001<sup>16</sup> which applies directly, and the principle of sincere cooperation in Article 13(2) of the TEU; calls for Parliament to use all legal means at its disposal to ensure that it receives all documents needed for a complete assessment of the implementation of the DAC*;

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<sup>16</sup> Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents, OJ L 145, 31.5.2001, p. 43.

of DAC provisions; *recognises the risks that access to sensitive data would represent to business confidentiality, data security, and possible rise of bureaucratic apparatus and its competences; remains cautious in accessing* the respective data *given their legal and political sensitivity*; notes that this implementation report therefore has significant, *however acceptable* shortcomings;

Or. en

## Amendment 163

Lídia Pereira, Isabel Benjumea Benjumea

### Motion for a resolution

#### Paragraph 22

##### *Motion for a resolution*

22. Deeply regrets the fact that all Member States – with exception of Finland and Sweden – have refused to grant Parliament access to the relevant data to assess the implementation of DAC provisions; deplores the fact that the Commission *has decided to refuse* Parliament access to the respective data in

##### *Amendment*

22. Deeply regrets the fact that all Member States – with exception of Finland and Sweden – have refused to grant Parliament access to the relevant data to assess the implementation of DAC provisions; deplores the fact that the Commission *did not grant* Parliament access to the respective data in its

its possession; considers that ***Parliament is thereby in effect being hindered in exercising its function of political scrutiny over the Commission***; notes that this implementation report ***therefore has significant shortcomings***; calls on the Member States and the Commission to put an end to their refusal to share the relevant documents in line with Regulation 1049/2001<sup>16</sup> which applies directly, and the principle of sincere cooperation in Article 13(2) of the TEU; calls for Parliament to use all legal means at its disposal to ensure that it receives all documents needed for a complete assessment of the implementation of the DAC;

possession; considers that ***the Commission risks the application of Article 17.8 TEU that states that “the Commission, as a body, shall be responsible to the European Parliament”***; notes that ***the Parliament has had a lack of information for the preparation of*** this implementation report; calls on the Member States and the Commission to put an end to their refusal to share the relevant documents, in line with Regulation 1049/2001, which applies directly, and the principle of sincere cooperation, ***provisioned*** in Article 13(2) of the TEU; calls for Parliament to use all legal means at its disposal to ensure that it receives all documents needed for a complete assessment of the implementation of the DAC;

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<sup>16</sup> Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents, OJ L 145, 31.5.2001, p. 43.

Or. en

#### **Amendment 164**

**Lídia Pereira, Isabel Benjumea Benjumea**

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

#### **Paragraph 22 a (new)**

*Motion for a resolution*

*Amendment*

***22 a. Deplores the position of the Council on the context of consecutive DAC revisions, based on the constant mitigation of Commission proposals and the disregard of Parliament positions; calls the Council to review it's attitude towards the Parliament on tax matters and, concretely, on DAC revisions; urges the Council to concede access to relevant information on DAC implementation, in order to guarantee a proper democratic***

*scrutiny by the Parliament;*

Or. en

**Amendment 165**

**Evelyn Regner, Pedro Marques, Aurore Lalucq, Niels Fuglsang, Jonás Fernández, Marc Angel**

**Motion for a resolution**

**Paragraph 22 a (new)**

*Motion for a resolution*

*Amendment*

***22 a. Understands that the DAC has a dual effect: detecting fraud through information sharing and deterring it by making fraudsters more likely to be identified while not letting them go unpunished; recognizes it is more difficult to quantify such deterrent effect however invites the Commission to further considers such aspect of the DAC in its future evaluations;***

Or. en

**Amendment 166**

**Eugen Jurzyca**

**Motion for a resolution**

**Paragraph 22 a (new)**

*Motion for a resolution*

*Amendment*

***22 a. In line with the Court of Auditors' recommendations calls on the Commission to urgently develop a guidance for Member States on implementing the DAC legislation, performing risk analysis and using tax information received;<sup>22a</sup>***

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<sup>22a</sup>

***[https://www.eca.europa.eu/Lists/ECADocuments/SR21\\_03/SR\\_Exchange\\_tax\\_info](https://www.eca.europa.eu/Lists/ECADocuments/SR21_03/SR_Exchange_tax_info)***



Or. en

**Amendment 167**  
**Markus Ferber**

**Motion for a resolution**  
**Paragraph 22 a (new)**

*Motion for a resolution*

*Amendment*

**22 a. Calls on the European Commission to review the framework for the automatic exchange of information with a view of making the DAC framework more effective;**

Or. en

**Amendment 168**  
**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**  
**Paragraph 22 b (new)**

*Motion for a resolution*

*Amendment*

**22 b. Calls on the Commission to put forward a comprehensive legislative proposal on a global revision of DAC, considering the Parliament's proposals in recent revision processes, according to this implementing report and in line with a wide public consultation;**

Or. en

**Amendment 169**  
**Lídia Pereira, Isabel Benjumea Benjumea**

**Motion for a resolution**  
**Paragraph 22 c (new)**

***22 c. Understands that DAC, as comprehended on tax matters, is an intergovernmental dimension on European integration; reminds, however, that tax policies are structural in the fulfillment of strategic EU objectives, mainly related to AML, terrorist financing, combat against tax fraud and evasion, etc.; urges the Commission and the Council to respect the institutional framework of the EU and to consider a closer cooperation with the Parliament on tax matters and, concretely, in future DAC revision procedures;***

Or. en