

16.12.2019

B9-0238/16

Amendment 16

Gunnar Beck, Jörg Meuthen
on behalf of the ID Group

Motion for a resolution

B9-0238/2019

Irene Tinagli

on behalf of the Committee on Economic and Monetary Affairs
Fair taxation in a digitalised and globalised economy: BEPS 2.0

Motion for a resolution

Recital J a (new)

Motion for a resolution

Amendment

Ja. whereas tax revenue in the EU increased from 37.5 % of GDP in 2005 to 39.0 % of GDP in 2017^{1a}, which is significantly higher than the share of tax revenue in GDP in the US (27.1 %), Switzerland (28.5 %) and the OECD countries (34.2 % on average)^{2a};

^{1a}https://ec.europa.eu/taxation_customs/sites/taxation/files/tax-main-aggregates.xlsx

^{2a}*Taxation Trends in the European Union - Data for the EU Member States, Iceland and Norway, 2019 Edition (page 14), available at:*

https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_trends_report_2019.pdf

Or. en

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Recital J b (new)

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Jb. whereas the EU competes internationally with the United States, whose corporate income tax rate is now lower than the top rate in all of the other leading G7 economies except for the United Kingdom; whereas corporate income tax revenues in the United States as a share of GDP were lower than the average in other leading economies even before the 2017 reduction in the US corporate tax rate;

Or. en