

Amendment 1**Pedro Marques, Jonás Fernández**

on behalf of the S&D Group

Sven Giegold

on behalf of the Verts/ALE Group

Motion for a resolution**B9-0052/2021****ECON, FISC**

Reforming the EU list of tax havens

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

3. Considers that the EU list needs to be reformed at EU level; recommends that its process be formalised, notably via a legally binding instrument; demands that the Council task the Commission, with the support of Member States and with the appropriate involvement of the European Parliament, with the assessment of third jurisdictions on the basis of clear and transparent criteria, as well as with making a listing proposal to the Council that should be released publicly before the Council formally adopts the list and its revisions; calls on the Council to grant Parliament an observer role at the Code of Conduct Group discussions; believes that such changes would ensure the impartiality, objectivity and accountability of the listing process;

Amendment

3. Considers that the EU list needs to be reformed at EU level; recommends that its process be formalised, notably via a legally binding instrument; ***believes this reform should be carried out by the end of 2021 to protect the EU from any further revenue losses in the post COVID-19 recovery period***; demands that the Council task the Commission, with the support of Member States and with the appropriate involvement of the European Parliament, with the assessment of third jurisdictions on the basis of clear and transparent criteria, as well as with making a listing proposal to the Council that should be released publicly before the Council formally adopts the list and its revisions; calls on the Council to grant Parliament an observer role at the Code of Conduct Group discussions; believes that such changes would ensure the impartiality, objectivity and accountability of the listing process;

Or. en

Amendment 2**Pedro Marques, Jonás Fernández**

on behalf of the S&D Group

Sven Giegold

on behalf of the Verts/ALE Group

Motion for a resolution**B9-0052/2021****ECON, FISC**

Reforming the EU list of tax havens

Motion for a resolution**Paragraph 13***Motion for a resolution*

13. Considers that the fair taxation criterion should not be limited to the preferential nature of tax measures, but should look at broad tax exemptions and transfer pricing mismatches; recalls that the current listing process for third countries does not include a standalone criterion on 0 % or very low tax rates; calls on the Commission and the Code of Conduct Group to include in the assessment tax measures leading to low levels of taxation in line with the ongoing negotiations on Pillar II of the OECD/G20 Inclusive Framework, particularly as regards minimum taxation; calls on the Commission and the Council to propose a minimum effective level of taxation that would constitute a standalone criterion for the EU list;

Amendment

13. Considers that the fair taxation criterion should not be limited to the preferential nature of tax measures, but should look at broad tax exemptions and transfer pricing mismatches; recalls that the current listing process for third countries does not include a standalone criterion on 0 % or very low tax rates; calls on the Commission and the Code of Conduct Group to include in the assessment tax measures leading to low levels of taxation in line with the ongoing negotiations on Pillar II of the OECD/G20 Inclusive Framework, particularly as regards minimum taxation; calls on the Commission and the Council to propose a minimum effective level of taxation that would constitute a standalone criterion for the EU list; ***recommends that any minimum effective rate should be set at a fair and sufficient level, and should also take account of the EU average statutory corporate income tax rate^{1a} to discourage profit shifting and prevent damaging tax competition;***

^{1a} ***Tax policies in the European Union: 2020 Survey, DG Taxation and Customs Union, European Commission, p. 100.***

Or. en

10.1.2021

B9-0052/3

Amendment 3

Pedro Marques, Jonás Fernández

on behalf of the S&D Group

Sven Giegold

on behalf of the Verts/ALE Group

Motion for a resolution

B9-0052/2021

ECON, FISC

Reforming the EU list of tax havens

Motion for a resolution

Paragraph 21

Motion for a resolution

Amendment

21. ***Emphasises that the UK should be screened under the EU listing criteria upon completion of its withdrawal from the EU;*** calls for an equal and impartial assessment of the EU's major trading partners; calls, in particular, for a clear assessment of the US as regards the transparency criteria;

21. Calls for an equal and impartial assessment of the EU's major trading partners; calls, in particular, for a clear assessment of the US as regards the transparency criteria;

Or. en