

3.3.2021

A9-0015/77

Amendment 77

Hélène Laporte, Gunnar Beck
on behalf of the ID Group

Report

A9-0015/2021

Sven Giegold

Administrative cooperation in the field of taxation
(COM(2020)0314 – C9-0213/2020 – 2020/0148(CNS))

Proposal for a directive

Recital 2 a (new)

Text proposed by the Commission

Amendment

(2a) It is also important to rethink the monitoring process for the evaluation of Directive 2011/16/EU, which has not been fully effective in collecting data on benefits, in particular due to the lack of available data.

Or. en

3.3.2021

A9-0015/78

Amendment 78

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Administrative cooperation in the field of taxation

(COM(2020)0314 – C9-0213/2020 – 2020/0148(CNS))

A9-0015/2021

Proposal for a directive

Recital 3

Text proposed by the Commission

(3) Pursuant to Article 5 of Directive 2011/16/EU, following a request of a requesting authority, the requested authority is to communicate to the requesting authority any information it has in its possession, or that it obtains as a result of administrative enquiries, which is foreseeably relevant to the administration and enforcement of the domestic laws of the Member States concerning the taxes falling within the scope of that Directive. To ensure effectiveness of the exchanges of information and prevent unjustified refusals of requests, as well as to provide legal clarity and certainty for both tax administrations and taxpayers, the standard of foreseeable relevance should be clearly delineated. In this context, it should also be clarified that the standard of foreseeable relevance should not apply to requests for additional information following an exchange of information in accordance with Article 8a of Directive 2011/16/EU concerning an advance cross-border ruling or an advance pricing arrangement.

Amendment

(3) Pursuant to Article 5 of Directive 2011/16/EU, following a request of a requesting authority, the requested authority is to communicate to the requesting authority any information it has in its possession, or that it obtains as a result of administrative enquiries, which is foreseeably relevant to the administration and enforcement of the domestic laws of the Member States concerning the taxes falling within the scope of that Directive. ***Differences between Member States in the enforcement of the provisions of Directive 2011/16/EU might hinder tax administrations in their cooperation with tax administrations of other Member States.*** To ensure effectiveness of the exchanges of information and prevent unjustified refusals of requests, as well as to provide legal clarity and certainty for both tax administrations and taxpayers, the standard of foreseeable relevance should be clearly delineated. In this context, it should also be clarified that the standard of foreseeable relevance should not apply to requests for additional information following an exchange of information in accordance with Article 8a of Directive 2011/16/EU concerning an advance cross-border ruling or an advance pricing arrangement.

3.3.2021

A9-0015/79

Amendment 79

Hélène Laporte

on behalf of the ID Group

Report

A9-0015/2021

Sven Giegold

Administrative cooperation in the field of taxation

(COM(2020)0314 – C9-0213/2020 – 2020/0148(CNS))

Proposal for a directive

Recital 8

Text proposed by the Commission

Amendment

(8) Considering that most of the income or taxable amounts of the sellers on digital platforms flow cross-border, the reporting of information related to the relevant activity would bring additional positive results if this were also communicated to the Member States that would be eligible for taxing the earned income. In particular, the automatic exchange of information between tax authorities is crucial in order to provide those authorities with the necessary information to enable them to assess income taxes and VAT due in an appropriate manner.

(8) Considering that most of the income or taxable amounts of the sellers on digital platforms flow cross-border, the reporting of information related to the relevant activity would bring additional positive results if this were also communicated to the Member States that would be eligible for taxing the earned income, ***since the non-declaration by sellers of income received via digital platforms leads to a considerable loss of tax revenue for Member States.*** In particular, the automatic exchange of information between tax authorities is crucial in order to provide those authorities with the necessary information to enable them to assess income taxes and VAT due in an appropriate manner.

Or. en

Amendment 80

Marco Zanni, Francesca Donato, Valentino Grant, Antonio Maria Rinaldi, Gunnar Beck, Hélène Laporte
on behalf of the ID Group

Report**A9-0015/2021****Sven Giegold**

Administrative cooperation in the field of taxation
(COM(2020)0314 – C9-0213/2020 – 2020/0148(CNS))

Proposal for a directive**Recital 15***Text proposed by the Commission*

(15) The objective of preventing tax evasion and avoidance could be ensured by requiring digital platform operators to report income earned through platforms at an early stage, before the national tax authorities carry out their yearly tax assessments. To facilitate the work of Member States' tax authorities, the reported information should be exchanged within one month following the reporting. In order to facilitate the automatic exchange of information and enhance the efficient use of resources, exchanges should be carried out electronically through the existing common communication network ('CCN') developed by the Union.

Amendment

(15) The objective of preventing tax evasion and avoidance could be ensured by requiring digital platform operators to report income earned through platforms at an early stage, before the national tax authorities carry out their yearly tax assessments. To facilitate the work of Member States' tax authorities, the reported information should be exchanged within one month following the reporting. In order to facilitate the automatic exchange of information and enhance the efficient use of resources, exchanges should be carried out electronically through the existing common communication network ('CCN') developed by the Union. ***In order to avoid additional bureaucratic burdens for SMEs, digital platform operators with annual revenues below EUR 50 million at global level and below EUR 10 million at Union level should be able to continue to report data to national authorities through the means and tools already in place under Member States' laws, without additional costs.***

Or. en

Amendment 81

Hélène Laporte, Gunnar Beck

on behalf of the ID Group

Report

A9-0015/2021

Sven Giegold

Administrative cooperation in the field of taxation

(COM(2020)0314 – C9-0213/2020 – 2020/0148(CNS))

Proposal for a directive

Recital 25

Text proposed by the Commission

Amendment

(25) It is essential to effectively protect the personal data that is exchanged between Member States under Directive 2011/16/EU. If there is a personal data breach within the meaning of point 12 of Article 4 of Regulation (EU) 2016/679 of the European Parliament and of the Council²⁴ in one or more Member State, Member States, as joint controllers of the data, should decide whether the breach requires that exchanges of information be suspended with the Member State(s) where the breach occurred and whether the Commission, as processor, should be asked to suspend such exchanges. The suspension should last until the Member States ask the Commission to enable again the exchanges of information under Directive 2011/16/EU with the Member State where the breach occurred.

(25) It is essential to effectively protect the personal data, ***in particular data relating to the prerogatives of Member States in tax matters***, that is exchanged between Member States under Directive 2011/16/EU. If there is a personal data breach within the meaning of point 12 of Article 4 of Regulation (EU) 2016/679 of the European Parliament and of the Council²⁴ in one or more Member State, Member States, as joint controllers of the data, should decide whether the breach requires that exchanges of information be suspended with the Member State(s) where the breach occurred and whether the Commission, as processor, should be asked to suspend such exchanges. The suspension should last until the Member States ask the Commission to enable again the exchanges of information under Directive 2011/16/EU with the Member State where the breach occurred.

Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

²⁴ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

