

Amendment 10**Jonás Fernández**

on behalf of the S&D Group

Motion for a resolution**B9-0238/2019****Irene Tinagli**

on behalf of the Committee on Economic and Monetary Affairs

on fair taxation in a digitalised and globalised economy: BEPS 2.0

Motion for a resolution**Recital N***Motion for a resolution**Amendment*

N. whereas **a** transfer of competences in the area of taxation from national to EU level would require treaty change;

N. whereas **full** transfer of competences in the area of taxation from national to EU level would require treaty change; *whereas unanimity on tax-related issues has prevented the adoption of crucial tax initiatives, leading to costly delays and sub-optimal policies; whereas without any change in EU competences in the field of taxation, Member States could introduce qualified majority voting as a useful tool to advance measures in which taxation supports other policy goals; whereas the so-called ‘passerelle clause’ (Article 48(7) TEU) in the EU Treaties allows for a shift to qualified majority voting and the ordinary legislative procedure under certain circumstances without treaty change;*

Or. en

16.12.2019

B9-0238/11

Amendment 11

Jonás Fernández

on behalf of the S&D Group

Motion for a resolution

B9-0238/2019

Irene Tinagli

on behalf of the Committee on Economic and Monetary Affairs

on fair taxation in a digitalised and globalised economy: BEPS 2.0

Motion for a resolution

Paragraph 7 a (new)

Motion for a resolution

Amendment

7a. *Regrets that the US Trade Representative concluded, under the first segment of his investigation under Section 301 of the Trade Act of 1974, that France's Digital Services Tax (DST) discriminates against US companies, especially at a time when ongoing international tax negotiations are taking place;*

Or. en

16.12.2019

B9-0238/12

Amendment 12

Jonás Fernández

on behalf of the S&D Group

Motion for a resolution

B9-0238/2019

Irene Tinagli

on behalf of the Committee on Economic and Monetary Affairs

on fair taxation in a digitalised and globalised economy: BEPS 2.0

Motion for a resolution

Paragraph 12

Motion for a resolution

Amendment

12. Draws attention to the need to keep tax competition between Member States fair and transparent, and therefore conducive to growth and employment;

12. Draws attention to the need to keep tax competition between Member States ***limited***, fair and transparent, and therefore conducive to growth and employment;

Or. en

16.12.2019

B9-0238/13

Amendment 13

Jonás Fernández

on behalf of the S&D Group

Motion for a resolution

B9-0238/2019

Irene Tinagli

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

Motion for a resolution

Paragraph 12 a (new)

Motion for a resolution

Amendment

12a. Invites Member States to de-escalate global tax competition by adopting a moratorium on reducing corporate income tax rates unless and until negotiations at OECD and EU level have ended;

Or. en

16.12.2019

B9-0238/14

Amendment 14

Jonás Fernández

on behalf of the S&D Group

Motion for a resolution

B9-0238/2019

Irene Tinagli

on behalf of the Committee on Economic and Monetary Affairs

on fair taxation in a digitalised and globalised economy: BEPS 2.0

Motion for a resolution

Paragraph 33

Motion for a resolution

33. Considers that any discussion at OECD/G20 level towards a minimum tax rate should include reflections on a definition of the base associated with that rate; considers that any minimum effective rate should be set at a fair and sufficient level to discourage profit shifting and prevent damaging tax competition;

Amendment

33. Considers that any discussion at OECD/G20 level towards a minimum tax rate should include reflections on a definition of the base associated with that rate; considers that any minimum effective rate should be set at a fair and sufficient level to discourage profit shifting and prevent damaging tax competition, ***and therefore recommends a minimum effective rate of 18 %, noting that the current EU average of statutory corporate income tax rates is 21.7 %¹ and that some policy challenges, such as climate change, will necessitate space and tools for fiscal policy;***

¹ *op. cit.*, *Taxation Trends in the European Union*.

Or. en

16.12.2019

B9-0238/15

Amendment 15

Jonás Fernández

on behalf of the S&D Group

Motion for a resolution

B9-0238/2019

Irene Tinagli

on behalf of the Committee on Economic and Monetary Affairs

on fair taxation in a digitalised and globalised economy: BEPS 2.0

Motion for a resolution

Paragraph 41 a (new)

Motion for a resolution

Amendment

41a. Invites the Council, with the support of the Commission, to evaluate the criteria of the EU list of non-cooperative jurisdictions for tax purposes once the international rules and/or the EU's newly agreed reforms have been adopted, and to assess whether an update is necessary;

Or. en