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AMENDMENTS: 37

Hugues Bayet, Evelyn Regner

Disclosure of income tax information by certain undertakings and branches

Proposal for a directive COM(2016)0198 - C8-0146/2016 – 2016/0107(COD)

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Amendments per language:

EN: 37

Amendment 1

Ernest Urtasun, Pascal Durand
on behalf of the Verts/ALE Group

Proposal for a directive

Recital 2 a (new)

Text proposed by the Commission

Amendment

(2 a) Public Country by Country Reporting is an efficient and appropriate tool to increase transparency of multinational enterprises activities and to enable the public to assess their impact on the real economy. It will also improve shareholders ability to properly evaluate the risks taken by companies, lead to investment strategies based on accurate information and enhance decision-makers possibility to assess the efficiency and the impact of national legislations.

Or. en

Amendment 2

Pascal Durand, Ernest Urtasun
on behalf of the Verts/ALE Group

Proposal for a directive

Recital 2 b (new)

Text proposed by the Commission

Amendment

(2 b) Country by Country reporting will also have a positive impact on employees' rights to information and consultation as foreseen in directive 2002/14/EC and, by increasing knowledge on companies activities, on the quality of engaged dialogue within companies;

Or. en

Amendment 3

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 6

Text proposed by the Commission

(6) The public should be able to scrutinise all the activities of a group when the group has certain establishments within the Union. For groups which carry out activities within the Union only through subsidiary undertakings or branches, subsidiaries and branches should publish and make accessible the report of the ultimate parent undertaking. However for reasons of proportionality and effectiveness, the obligation to publish and make accessible the report should be limited to medium-sized or large subsidiaries established in the Union, or branches of a comparable size opened in a Member State. The scope of Directive 2013/34/EU should therefore be extended accordingly to branches opened in a Member State by an undertaking which is established outside the Union.

Amendment

(6) The public should be able to scrutinise all the activities of a group when the group has certain establishments within the Union. ***Groups with establishments within the Union should support the European Union principles of tax good governance.*** For groups which carry out activities within the Union only through subsidiary undertakings or branches, subsidiaries and branches should publish and make accessible the report of the ultimate parent undertaking. However for reasons of proportionality and effectiveness, the obligation to publish and make accessible the report should be limited to medium-sized or large subsidiaries established in the Union, or branches of a comparable size opened in a Member State. The scope of Directive 2013/34/EU should therefore be extended accordingly to branches opened in a Member State by an undertaking which is established outside the Union.

Or. en

Amendment 4

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 6 a (new)

Text proposed by the Commission

Amendment

(6 a) Multinational companies are operating worldwide and their strategies and behaviors have significant impacts on developing countries. Country by Country Reporting will therefore allow citizens and

public authorities from those countries to monitor those companies activities. It will also provide the EU with some important informations to increase consistency between internal policies and development Policy;

Or. en

Amendment 5

Ernest Urtasun, Pascal Durand

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 7

Text proposed by the Commission

(7) In order to avoid double reporting for the banking sector, ultimate parent undertakings which are subject to Directive 2013/36/EU of the European Parliament and of the Council²¹ and which include in their report prepared in accordance with Article 89 of Directive 2013/36/EU all its activities and all the activities of its affiliated undertakings included in the consolidated financial statements, including activities not subject to the provisions of Chapter 2 of Title 1 of Part Three of Regulation (EU) No 575/2013 of the European Parliament and of the Council²², ***should be exempted from the reporting requirements set out in this Directive.***

²¹ Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and

Amendment

(7) In order to avoid double reporting for the banking sector, ultimate parent undertakings which are subject to Directive 2013/36/EU of the European Parliament and of the Council²¹ and which include in their report prepared in accordance with Article 89 of Directive 2013/36/EU all its activities and all the activities of its affiliated undertakings included in the consolidated financial statements, including activities not subject to the provisions of Chapter 2 of Title 1 of Part Three of Regulation (EU) No 575/2013 of the European Parliament and of the Council²², ***shall comply with reporting obligations in Directive 2013/34/EU as amended if the list of information to disclose is more comprehensive than in Article 89 of Directive 2013/36/EU.***

²¹ Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and

2006/49/EC (OJ L 176, 27.6.2013, p. 338).

²² Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).

2006/49/EC (OJ L 176, 27.6.2013, p. 338).

²² Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).

Or. en

Amendment 6

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 8

Text proposed by the Commission

(8) The report on income tax information should provide information concerning all the activities of an undertaking or of all the affiliated undertakings of a group controlled by an ultimate parent undertaking. The information should be based on the reporting specifications of BEPS' Action 13 and should be limited to what is necessary to enable effective public scrutiny, in order to ensure that disclosure does not give rise to disproportionate risks or disadvantages. The report should also include a brief description of the nature of the activities. Such description might be based on the categorisation provided for in table 2 of the Annex III of Chapter V of the OECD "Transfer Pricing Guidelines on Documentation". The report should include an overall narrative providing explanations in case of material discrepancies at group level between the amounts of taxes accrued and the amounts of taxes paid, taking into account corresponding amounts concerning previous financial years.

Amendment

(8) The report on income tax information should provide information concerning all the activities of an undertaking or of all the affiliated undertakings of a group controlled by an ultimate parent undertaking. The information should be based on the reporting specifications of BEPS' Action 13 and should be limited to what is necessary to enable effective public scrutiny, in order to ensure that disclosure does not give rise to disproportionate risks or disadvantages. The report should also include a brief description of the nature of the activities. Such description might be based on the categorisation provided for in table 2 of the Annex III of Chapter V of the OECD "Transfer Pricing Guidelines on Documentation". The report should include an overall narrative providing explanations, **including** in case of material discrepancies at group level between the amounts of taxes accrued and the amounts of taxes paid, taking into account corresponding amounts concerning previous financial years.

Or. en

Amendment 7

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 9

Text proposed by the Commission

(9) In order to ensure a level of detail that enables citizens to better assess the contribution of multinational undertakings to welfare in each Member State, the information should be broken down by *Member State. Moreover, information concerning the operations of multinational enterprises should also be shown with a high level of detail as regards certain tax jurisdictions which pose particular challenges. For all other third country operations, the information should be given in an aggregate number.*

Amendment

(9) In order to ensure a level of detail that enables citizens to better assess the contribution of multinational undertakings to welfare in each Member State, the information should be broken down by *jurisdiction. Report on income tax information can only be meaningfully understood and used with disaggregated information for each jurisdiction.*

Or. en

Amendment 8

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 10

Text proposed by the Commission

(10) In order to strengthen responsibility vis-à-vis third parties and to ensure appropriate governance, the members of the administrative, management and supervisory bodies of the ultimate parent undertaking which is established within the Union and which has the obligation to draw up, publish and make accessible the report on income tax information, should be *collectively* responsible for ensuring the compliance with these reporting

Amendment

(10) In order to strengthen responsibility vis-à-vis third parties and to ensure appropriate governance, the members of the administrative, management and supervisory bodies of the ultimate parent undertaking which is established within the Union and which has the obligation to draw up, publish and make accessible the report on income tax information, should be responsible for ensuring the compliance with these reporting obligations. Members

obligations. *Given that* members of the administrative, management and supervisory bodies of the subsidiaries which are established within the Union and which are controlled by an ultimate parent undertaking established outside the Union or the person(s) in charge of carrying out the disclosures formalities for the branch may have limited knowledge of the content of the report on income tax information prepared by the ultimate parent undertaking, *their responsibility* to publish and make accessible the report on income tax information *should be limited*.

of the administrative, management and supervisory bodies of the subsidiaries which are established within the Union and which are controlled by an ultimate parent undertaking established outside the Union or the person(s) in charge of carrying out the disclosures formalities for the branch may have limited knowledge of the content of the report on income tax information prepared by the ultimate parent undertaking, *but must ensure they implement all necessary actions* to publish and make accessible the report on income tax information.

Or. en

Amendment 9

Ernest Urtasun, Pascal Durand

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 11

Text proposed by the Commission

(11) To ensure that cases of non-compliance are disclosed to the public, statutory auditor(s) or audit firm(s) should check whether the report on income tax information has been submitted and presented in accordance with the requirements of this Directive *and* made accessible on the relevant undertaking's website or on the website of an affiliated undertaking.

Amendment

(11) To ensure that cases of non-compliance are disclosed to the public, statutory auditor(s) or audit firm(s) should check whether the report on income tax information has been submitted and presented in accordance with the requirements of this Directive, made accessible on the relevant undertaking's website or on the website of an affiliated *undertaking and that publicly-disclosed information are in line with the audited financial information by the* undertaking.

Or. en

Amendment 10

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive
Recital 13

Text proposed by the Commission

Amendment

(13) In order to determine certain tax jurisdictions for which a high level of detail should be shown, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of drawing up a common Union list of these tax jurisdictions. This list should be drawn up on the basis of certain criteria, identified on the basis of Annex 1 of the Communication from the Commission to the European Parliament and Council on an External Strategy for Effective Taxation (COM(2016) 24 final). It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making as approved by the European Parliament, the Council and the Commission and pending formal signature. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

deleted

Or. en

Amendment 11

Pascal Durand, Ernest Urtasun
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – paragraph 1 – point 2

Text proposed by the Commission

Member States shall require ***ultimate parent*** undertakings ***governed by their national laws and having a consolidated net turnover exceeding EUR 750 000 000 as well as*** undertakings governed by their national laws that are not affiliated undertakings ***and having a net turnover exceeding EUR 750 000 000*** to draw up and publish a report on income tax information on an annual basis.

Amendment

Member States shall require ***large groups or*** undertakings ***as defined in Article 3 of this directive, including ultimate parent undertakings governed by their national laws and*** undertakings governed by their national laws that are not affiliated undertakings to draw up and publish a report on income tax information on an annual basis.

Or. en

Amendment 12

Pascal Durand, Ernest Urtasun
on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU
Article 48b paragraph 2

Text proposed by the Commission

2. Member States shall ***not*** apply the rules ***set out in paragraph 1 of this Article to ultimate parent undertakings where such*** undertakings or their affiliated undertakings ***are*** subject to Article 89 of Directive 2013/36/EU ***of the European Parliament and of the Council* and encompass, in a country-by-country report, information on all the activities of all the affiliated undertakings included in the consolidated financial statement of those ultimate parent undertakings.***

Amendment

2. Member States shall apply the rules ***for public disclosure of information set out in Directive (2013/34/EU) to ultimate undertakings or their affiliated undertakings subject to Article 89 of Directive 2013/36/EU if the list of information to be disclosed contained in Directive (2013/34/EU) is in the end more comprehensive. In this case, Article 89 of Directive 2013/36/EU shall be amended accordingly to cover the same reporting obligations as in Directive 2013/34/EU.***

Or. en

Amendment 13

Pascal Durand, Ernest Urtasun
on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48b – paragraph 3 – subparagraph 1

Text proposed by the Commission

Member States shall require the medium-sized and large subsidiary undertakings referred to in Article 3(3) and (4) which are governed by their national laws and controlled by an ultimate parent undertaking which has a consolidated net turnover exceeding EUR **750 000 000** and which is not governed by the law of a Member State, to publish the report on income tax information of that ultimate parent undertaking on an annual basis.

Amendment

Member States shall require the medium-sized and large subsidiary undertakings referred to in Article 3(3) and (4) which are governed by their national laws and controlled by an ultimate parent undertaking which has a consolidated net turnover exceeding EUR **40 000 000** and which is not governed by the law of a Member State, to publish the report on income tax information of that ultimate parent undertaking on an annual basis.

Or. en

Amendment 14

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48b – paragraph 5 – point a

Text proposed by the Commission

(a) the undertaking which opened the branch is either an affiliated undertaking of a group which is controlled by an ultimate parent undertaking not governed by the law of a Member State and which has a consolidated net turnover exceeding EUR **750 000 000** or an undertaking that is not an affiliated and which has a net turnover exceeding EUR **750 000 000**;

Amendment

(a) the undertaking which opened the branch is either an affiliated undertaking of a group which is controlled by an ultimate parent undertaking not governed by the law of a Member State and which has a consolidated net turnover exceeding EUR **40 000 000** or an undertaking that is not an affiliated and which has a net turnover exceeding EUR **40 000 000**;

Or. en

Amendment 15

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48b – paragraph 5 – point b

Text proposed by the Commission

(b) the ultimate parent undertaking referred to in point (a) does not have a medium-sized or large subsidiary undertaking as referred to in paragraph 3.

Amendment

(b) the ultimate parent undertaking referred to in point (a) does not have a medium-sized or large subsidiary undertaking as referred to in paragraph 3 ***already subject to the reporting obligations.***

Or. en

Amendment 16

Ernest Urtasun, Pascal Durand

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48b paragraph 6

Text proposed by the Commission

6. Member States *shall* not apply the rules set out in paragraphs 3 and 4 of this Article ***where a report on income tax information drawn up in accordance with Article 48c is made accessible to the public on the website of the*** ultimate parent undertaking not governed by the law of a Member State ***within a reasonable period of time, which shall not exceed 12 months after the balance sheet date and where the report identifies*** the name and registered office of the single subsidiary undertaking or the single branch governed by the law of a Member State which has published the report in accordance with Article 48d(1).

Amendment

6. Member States *may* not apply the rules set out in paragraphs 3 and 4 of this Article ***when corresponding reporting standards with Article 48b, 48C, 48d, 48e and 48f apply to an*** ultimate parent undertaking not governed by the law of a Member States, ***leading to a report on income tax information being made accessible to the public on the website of this ultimate parent undertaking within maximum*** 12 months after the balance sheet date and ***containing*** the name and registered office of the single subsidiary undertaking or the single branch governed by the law of a Member State which has published the report in accordance with Article 48d(1). ***In this case, the European Commission shall first assess whether the***

non-European reporting obligations match the information requested in Directive 2013/34/EU before granting the Member States the possibility not to apply the rules set out in paragraphs 3 and 4. Such assessment shall be made public by the European Commission.

Or. en

Amendment 17

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 2 – point a

Text proposed by the Commission

(a) a brief description of the nature of the activities;

Amendment

(a) *a list of their names and* a brief description of the nature of the activities *as well as their country of tax registration;*

Or. en

Amendment 18

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 2 – point b

Text proposed by the Commission

(b) the number of employees;

Amendment

(b) the number of employees *on a full-time equivalent basis;*

Or. en

Amendment 19

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – paragraph 1 – point 2
Directive 2013/34/EU
Article 48c – paragraph 2 – point c

Text proposed by the Commission

(c) the amount of the net turnover,
which includes the turnover made with
related parties;

Amendment

(c) the amount of the net turnover,
including the turnover made with related
and unrelated parties;

Or. en

Amendment 20
Pascal Durand, Ernest Urtasun
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – paragraph 1 – point 2 a (new)
Directive 2013/34/EU
Article 48c – paragraph 2 – point ca (new)

Text proposed by the Commission

Amendment

***(c a) The volume of sales and
purchases;***

Or. en

Amendment 21
Pascal Durand, Ernest Urtasun
on behalf of the Verts/ALE Group

Proposal for a directive
Article 1 – paragraph 1 – point 2 a (new)
Directive 2013/34/EU
Article 48c – paragraph 2 – point f a (new)

Text proposed by the Commission

Amendment

(f a) stated capital

Or. en

Amendment 22

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2 a (new)

Directive 2013/34/EU

Article 48c – paragraph 2 – point g a (new)

Text proposed by the Commission

Amendment

(g a) public subsidies received;

Or. en

Amendment 23

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2 b (new)

Directive 2013/34/EU

Article 48c – paragraph 2 – point g b (new)

Text proposed by the Commission

Amendment

(g b) tangible assets other than cash or cash equivalents as well as the assets value; and annual cost of maintaining those assets;

Or. en

Amendment 24

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2 c (new)

Directive 2013/34/EU

Article 48c – paragraph 2 – point g c (new)

Text proposed by the Commission

Amendment

(g c) whether undertakings, subsidiaries or branches benefit from a preferential tax treatment from a patent box or

Amendment 25

Pascal Durand, Ernest Urtasun
on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 3 – subparagraph 1

Text proposed by the Commission

The report shall present the information referred to in paragraph 2 separately for each Member State. Where a Member State comprises several tax jurisdictions, the information shall be ***combined at Member State level***.

Amendment

The report shall present the information referred to in paragraph 2 separately for each Member State. Where a Member State comprises several tax jurisdictions, the information shall be ***published for each tax jurisdictions***.

Or. en

Amendment 26

Pascal Durand, Ernest Urtasun
on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 3 – subparagraph 2

Text proposed by the Commission

The report shall also present the information referred to in paragraph 2 of this Article separately for each tax jurisdiction ***which, at the end of the previous financial year, is listed in the common Union list of certain tax jurisdictions drawn up pursuant to Article 48g, unless the report explicitly confirms, subject to the responsibility referred to in Article 48e below, that the affiliated undertakings of a group governed by the laws of such tax jurisdiction do not***

Amendment

The report shall also present the information referred to in paragraph 2 of this Article separately for each ***non-European*** tax jurisdiction ***on a disaggregated basis***.

engage directly in transactions with any affiliated undertaking of the same group governed by the laws of any Member State.

Or. en

Amendment 27

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 3 – subparagraph 3

Text proposed by the Commission

Amendment

The report shall present the information referred to in paragraph 2 on an aggregated basis for other tax jurisdictions.

deleted

Or. en

Amendment 28

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 4

Text proposed by the Commission

Amendment

4. The report shall include at group level an overall narrative providing explanations on material discrepancies between the amounts disclosed pursuant to points (e) and (f) of paragraph 2, if any, taking into account if appropriate corresponding amounts concerning previous financial years.

4. The report shall include at group level an overall narrative providing explanations, ***including*** on material discrepancies between the amounts disclosed pursuant to points (e) and (f) of paragraph 2, if any, taking into account if appropriate corresponding amounts concerning previous financial years.

Or. en

Amendment 29

Ernest Urtasun, Pascal Durand

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48e – paragraph 1

Text proposed by the Commission

1. Member States shall ensure that the members of the administrative, management and supervisory bodies of the ultimate parent undertaking referred to in Article 48b(1), acting within the competences assigned to them under national law, **have collective responsibility** for ensuring that the report on income tax information is drawn up, published and made accessible in accordance with Articles 48b, 48c and 48d.

Amendment

1. Member States shall ensure that the members of the administrative, management and supervisory bodies of the ultimate parent undertaking referred to in Article 48b(1), acting within the competences assigned to them under national law, **are responsible** for ensuring that the report on income tax information is drawn up, published and made accessible in accordance with Articles 48b, 48c and 48d.

Or. en

Amendment 30

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48e – paragraph 2

Text proposed by the Commission

2. Member States shall ensure that the members of the administrative, management and supervisory bodies of the subsidiary undertakings referred to in Article 48b(3) of this Directive and the person(s) designated to carry out the disclosure formalities provided for in Article 13 of Directive 89/666/EEC for the branch referred to in Article 48b(4) of this Directive, acting within the competences assigned to them by national law, have

Amendment

2. Member States shall ensure that the members of the administrative, management and supervisory bodies of the subsidiary undertakings referred to in Article 48b(3) of this Directive and the person(s) designated to carry out the disclosure formalities provided for in Article 13 of Directive 89/666/EEC for the branch referred to in Article 48b(4) of this Directive, acting within the competences assigned to them by national law, have

collective responsibility for ensuring that, *to the best of their knowledge and ability*, the report on income tax information is drawn up, published and made accessible in accordance with Articles 48b, 48c and 48d.

collective responsibility for ensuring that the report on income tax information is drawn up, published and made accessible in accordance with Articles 48b, 48c and 48d.

Or. en

Amendment 31

Ernest Urtasun, Pascal Durand

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48f

Text proposed by the Commission

Member States shall ensure that, where the financial statements of an affiliated undertaking are audited by one or more statutory auditor(s) or audit firm(s) pursuant to Article 34(1), the statutory auditor(s) or audit firm(s) also check whether the report on income tax information has been provided and made accessible in accordance with Articles 48b, 48c and 48d. The statutory auditor(s) or audit firm(s) shall indicate in the audit report if the report on income tax information has not been provided or made accessible in accordance with those Articles.

Amendment

Member States shall ensure that, where the financial statements of an affiliated undertaking are audited by one or more statutory auditor(s) or audit firm(s) pursuant to Article 34(1), the statutory auditor(s) or audit firm(s) also check whether the report on income tax information has been provided and made accessible in accordance with Articles 48b, 48c and 48d. The *information referred to in Article 48c shall be audited in accordance with Directive 2006/43/EC*. The statutory auditor(s) or audit firm(s) shall indicate in the audit report if the report on income tax information has not been provided or made accessible in accordance with those Articles.

Or. en

Amendment 32

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU
Article 48g

Text proposed by the Commission

Amendment

Article 48g

deleted

Or. en

Amendment 33

Pascal Durand, Ernest Urtasun
on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU
Article 48g

Text proposed by the Commission

Amendment

**Common Union list of certain tax
jurisdictions**

deleted

Or. en

Amendment 34

Pascal Durand, Ernest Urtasun
on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU
Article 48g

Text proposed by the Commission

Amendment

***The Commission shall be empowered to
adopt delegated acts in accordance with
Article 49 in relation to drawing up a
common Union list of certain tax
jurisdictions. That list shall be based on
the assessment of the tax jurisdictions,
which do not comply with the following
criteria:***

deleted

***(1) Transparency and exchange of
information, including information***

exchange on request and Automatic Exchange of Information of financial account information;

(2) Fair tax competition;

(3) Standards set up by the G20 and/or the OECD;

(4) Other relevant standards, including international standards set up by the Financial Action Task Force.

Or. en

Amendment 35

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48g

Text proposed by the Commission

Amendment

The Commission shall regularly review the list and, where appropriate, amend it to take account of new circumstances.

deleted

Or. en

Amendment 36

Ernest Urtasun, Pascal Durand

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 49

Text proposed by the Commission

Amendment

(3) Article 49 is amended as follows:

deleted

(a) Paragraphs 2 and 3 are replaced by the following

‘

2. The power to adopt delegated acts referred to in Article 1(2), Article 3(13), Article 46(2) and Article 48g shall be conferred on the Commission for an indeterminate period of time from the date referred to in Article 54.

3. The delegation of power referred to in Article 1(2), Article 3(13), Article 46(2) and Article 48g may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

,

(b) The following paragraph 3a is inserted:

‘

3a. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of [date].

,

(c) Paragraph 5 is replaced by the following:

‘

5. A delegated act adopted pursuant to Article 1(2), Article 3(13) Article 46(2) or Article 48g shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both

informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

,

Or. en

Amendment 37

Pascal Durand, Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 1 – paragraph 4 a (new)

Directive 2013/34/EU

Article 51

Text proposed by the Commission

Amendment

Article 51 is amended as follows:

A paragraph 2 is added:

Member States shall, in accordance with national law, ensure that competent authorities have the power to impose administrative pecuniary sanctions on undertakings not complying with national provisions adopted for the implementation of this amended directive. Those penalties and administrative measures must be effective, proportionate and dissuasive and ensure full compliance in all Member States. Three years after the entry into force of the Directive, the European Commission shall compile a country-by-country list of penalties taken in each Member State.

Or. en