

Compromise proposals "CBCR" - Final version
version 9 June

Compromise A (threshold)

Proposal for a directive

Article 1 - paragraph 1 - point 2

Directive 2013/34/EU

Article 48b – paragraph 1 – subparagraph 1

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

Proposal for a directive

Article 1 - paragraph 1 - point 2

Directive 2013/34/EU

Article 48 i a new

No later than 4 years after the adoption of this Directive and taking into account the situation at OECD level, the Commission shall review and report on the provisions of this Chapter, in particular as regards:

- undertakings and branches required to report on income tax information, particularly whether it would be appropriate to enlarge the scope of this Chapter to include large undertakings as defined in Article 3 (4) and large groups as defined in Article 3 (7) of this Directive;*
- the content of the report on income tax information as provided for in Article 48 c.*

The Commission shall submit the report to the European Parliament and to the Council, together with a legislative proposal, if appropriate.

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48b – paragraph 3 – subparagraph 1

Member States shall require subsidiary undertakings which are governed by their national laws and controlled by an ultimate parent undertaking *which on their balance sheet in a financial year has or exceeds* a consolidated net turnover *as provided for in the first subparagraph of paragraph 1*, 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.

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Chapter 10a – Article 48b – paragraph 5 – point a

(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 *on its balance sheets has* a consolidated net turnover *as provided for in the first subparagraph of paragraph 1*, or an undertaking that is not an affiliated and which has a net turnover *as provided for in the first subparagraph of paragraph 1*;

Proposal for a Directive

Article 1 - paragraph 1 - point 2

Directive 2013/34/EU

Chapter 10a - Article 48b - paragraph 7a new

7a. For Member States which have not adopted the euro, the amount in national currency equivalent to the amounts set out in paragraphs 1, 3 and 5 of this Article shall be obtained by applying the exchange rate published in the Official Journal of the European Union and that is effective as of the date of the entry into force of this Chapter.

Covers: AMs 9 (Bayet-Regner), 112 (Ferrara, Valli), 113 (Fernandez, Jauregui), 114 (Zanni), 121 (Durand, Urtasun), 11 (Bayet-Regner), 134 (Ferrara, Valli), 135 (Durand, Urtasun), 136 (Zanni), 14 (Bayet-Regner), 155 (Ferrara, Valli), 156 (Durand, Urtasun), 157 (Zanni), **DEVE 7, 9 and 12**

If adopted, AM 9, 11, 14, 111-121, 132-141, 153-160 and DEVE 7, 9 and 12 fall.

Support from S&D,.

Compromise B (template)

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48b – paragraph 1 – subparagraph 2

The report on income tax information shall be *published in a common template available for free in an open data format and* made accessible to the public on the website of the undertaking on the date of its publication *in at least one of the official languages of the Union. On the same date, the undertaking shall also file the report in a public registry managed by the European Commission.*

Member States shall not apply the rules set out in this paragraph where such undertakings are established only within the territory of one single Member State and in no other tax jurisdiction.

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48b – paragraph 3 – subparagraph 2

The report on income tax information shall be ***published in a common template available for free in an open data format and*** made accessible to the public on the date of its publication on the website of the subsidiary undertaking or on the website of an affiliated undertaking ***in at least one of the official languages of the Union. On the same date, the undertaking shall also file the report in a public registry managed by the European Commission.***

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Chapter 10a – Article 48b – paragraph 4 – subparagraph 1

Member States shall require branches which are opened in their territories by an undertaking which is not governed by the law of a Member State to publish ***and make publicly available for free*** on an annual basis the report on income tax information of the ultimate parent undertaking referred to in point (a) ***of paragraph 5.***

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48b – paragraph 4– subparagraph 2

The report on income tax information shall be ***published in a common template available in an open data format and*** made accessible to the public on the date of its publication on the website of the branch or on the website of an affiliated undertaking ***in at least one of the official languages of the Union. On the same date, the undertaking shall also file the report in a public registry managed by the European Commission.***

Covers: AMs 10 (Bayet-Regner), 124 (Viegas and others), 125 (Calvet Chambon, Cavada), 126 (Ferrara, Valli), 127 (Rosati, Balz), 128 (Rosati, Balz), 129 (Loones), 130 (Hökmark), 12 (Bayet-Regner), 143 (Calvet Chambon, Cavada), 144 (Rosati, Balz), 145 (Viegas), 149 (Rosati, Balz), 13 (Bayet-Regner), 150 (Calvet Chambon, Cavada), 151 (Rosati, Balz), 152 (Viegas)-only partially covered (six months not covered)

If adopted, AM 10, 12, 13, 122-130, 142-145, **146-149** and 150-152 fall

Support from EPP, S&D, ECR, ALDE, GUE, Greens and EFDD.

Compromise C (criteria)

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Chapter 10a – Article 48c – paragraph 2

2. The information referred to in paragraph 1 shall ***be presented in a common template and*** shall comprise the following, ***broken down by tax jurisdiction:***

(a) ***the name of the ultimate undertaking and, where applicable, the list of all its subsidiaries, a brief description of the nature of their activities and their respective geographical location;***

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

(ba) fixed assets other than cash or cash equivalents;

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

d) the amount of profit or loss before income tax;

e) the amount of income tax accrued (current year) which is the current tax expense recognised on taxable profits or losses of the financial year by undertakings and branches resident for tax purposes in the relevant tax jurisdiction;

(f) the amount of income tax paid, which is the amount of income tax paid during the relevant financial year by undertakings and branches resident for tax purposes in the relevant tax jurisdiction;

g) the amount of accumulated earnings

(ga) stated capital;

Covers: AMs 166 (Rosati, Balz), 167 (Vandenkendelaere), 168 (Fernandez, Jauregui), 16 (Bayet-Regner), 25 (Bayet-Regner), 169 (Viegas), 170 (Durand, Urtasun), 171 (Calvet Chambon, Cavada), 172 (Buda), 173 (Fernandez, Jauregui), 17 (Bayet, Regner), 175 (Calvet Chambon, Cavada), 176 (Viegas), 178 (Niebler), 179 (Durand, Urtasun), 18 (Bayet-Regner), 182 (Viegas and others), 183 (Fernandez, Jauregui), 184 (Calvet Chambon, Cavada), 185 (Durand, Urtasun), 19 (Bayet, Regner), 188 (Durand, Urtasun), 20 (Bayet-Regner), 21 (Bayet-Regner), 189 (Fernandez, Jauregui), 190 (Durand, Urtasun), 194 (Calvet Chambon, Cavada), 22 (Bayet, Regner), 195 (Calvet Chambon, Cavada), 196 (Durand, Urtasun), 23 (Bayet, Regner), 24 (Bayet, Regner), 199 (Dodds), 201 (Ferrara, Valli), 203 (Durand, Urtasun), 26 (Bayet, Regner), 205 (Dodds), 206 (Durand, Urtasun).

If adopted, AM 16-26 and 166- 206 fall

Support from S&D

Compromise D (declaration)

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 3 – subparagraphs and 1 and 2

1. 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 listed separately for each tax jurisdiction*.

2. The report shall also present the information referred to in paragraph 2 of this Article separately for each tax jurisdiction *outside the* Union.

~~3. The report shall present the information referred to in paragraph 2 on an aggregated basis for other tax jurisdictions.~~

4. In order to protect commercially sensitive information and to ensure that there is fair competition, the Member State in which the ultimate parent undertaking referred to in Article 48b(1) of this Directive is established may authorise the latter not to publicly disclose the full extent and detail of the information required under this Article for a period of two years starting from the date when that information had to be made public by that undertaking in accordance with Article 48b of this Directive, where the information in question is considered to be seriously prejudicial to the commercial position of the undertakings to which it relates by the competent authority of this Member State.

*As a derogation to the first sub-paragraph, and under strict conditions, **taking due account of the tax liability limitations**, defined by the Commission by means of a delegated act, an additional period of **up to** two years may be granted by the Member State if the period foreseen in the first sub-paragraph is deemed insufficient by the competent authority to protect commercially sensitive information and to ensure fair competition.*

The Member State in which the ultimate parent undertaking referred to in Article 48b(1) of this Directive is established shall however require the ultimate parent undertaking referred to in Article 48b(1) of this Directive to disclose, by item of information listed in Article 48 c of this Directive, the corresponding range of data as defined by the Commission under Article 48 x (new) where the undertaking or branch stands.

As from the end of the non-disclosure period, the ultimate parent undertaking shall retroactively disclose the full extent and detail of the information required under this Article for the preceding years.

5. In order to protect commercially sensitive information and to ensure that there is fair competition, the Member State where the subsidiary undertaking referred to in Article 48b(3) of this Directive is established may authorise the latter not to publicly disclose the full extent and detail of the information required under this Article for a period of two years starting from the date when that information had to be made public by that undertaking in accordance with Article 48b of this Directive, where the information is considered to be seriously prejudicial to the commercial position of the undertakings to which it relates by the competent authority of this Member State.

As a derogation to the first sub-paragraph, and under strict conditions defined by the Commission by means of a delegated act, an additional period of two years may be granted by the Member State if the period foreseen in the first sub-paragraph is deemed insufficient by the competent authority to protect commercially sensitive information and to ensure fair competition.

The Member State in which the subsidiary undertaking referred to in Article 48b(3) of this Directive is established shall however require the ultimate parent undertaking referred to in Article 48b(1) of this Directive to disclose, by item of information listed in Article 48 c of this Directive, the corresponding range of data as defined by the Commission under Article 48 x (new) where the undertaking or branch stands.

As from the end of the non-disclosure period, the subsidiary undertaking shall retroactively disclose the full extent and detail of the information required under this Article for the preceding years.

Article 48x (new)

The Commission shall, by means of a delegated act, define the strict conditions to which Article 48c(4) sub-paragraph 2 and (5) sub-paragraph 2 refer.

The Commission shall, by means of a delegated act, define the ranges of data to which Article 48c(4) sub-paragraph 3 and (5) sub-paragraph 3 refer.

The Commission shall, by means of a delegated act, adopt guidelines to assist Member States defining cases where the publication of information shall be considered seriously prejudicial to the commercial position of the undertakings to which it relates.

New recital x

When the information to be disclosed could be considered commercially sensitive information by the undertaking, the latter could request authorisation from the competent authority where it is established to not disclose the full extent of information but only the range of data where the undertaking or branch stands. The Commission should be authorised to define by means of a delegated act the set of values to which these ranges of data correspond. The ranges should be defined in a way that they provide relevant information for transparency purposes without hampering the competitiveness of the undertakings.

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48g

~~**Common Union list of certain tax jurisdictions**~~

~~*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:*~~

~~*(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.*~~

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

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Recital 13

~~*(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.~~

Covers : AMs 27 (Bayet, Regner), 208 (Durant, Urtasun), 209 (Fernandez, Jauregui), 28 (Bayet, Regner), 211 (Fernandez, Jauregui), 212 (Durand, Urtasun), 213 (Ferrara, Valli), 29 (Bayet, Regner), **214-217, 219-229, 250, 251**

If adopted, AM 27-29 and 208-**229** and **250-258** and **7, 104-105** fall

Support from S&D

Alternative compromise D (proposed by ALDE)

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 3 – subparagraphs and 1 and 2

1. 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 listed separately for each tax jurisdiction.***

2. The report shall also present the information referred to in paragraph 2 of this Article separately for each tax jurisdiction ***outside the*** Union.

~~3. The report shall present the information referred to in paragraph 2 on an aggregated basis for other tax jurisdictions.~~

4. In order to protect commercially sensitive information and to ensure fair competition, Member States may allow, that one or more specific information listed in Article 48c of this directive, be temporarily omitted as regards activities in one or more specific tax jurisdictions when its nature is such that it would be seriously prejudicial to the commercial position of the undertakings referred to in Article 48b (1) and Article 48b (3) to which it relates. The omission shall not prevent a fair and balanced understanding of the tax position of the undertaking. The omission shall be indicated in the report together with an explanation as to why this is the case and with a reference to the tax jurisdiction concerned.

5. Member states shall make such omissions subject to prior authorisation of the national competent authority. Every year, the undertaking shall require a new authorization by the competent authority based on a new assessment of the request. As soon as the information fails to comply the requirement laid down in paragraph 4, it shall be immediately made publicly available.

6. Member States shall notify the European Commission when granting such a temporary derogation and shall transfer in a confidential way the omitted information with the detailed explanations of the granted omission. On a yearly basis, the European Commission shall make accessible on its website the notifications received and the explanations given in paragraph 4 of this Article.

7. The Commission shall verify that the requirement is duly respected and shall monitor the use of such a temporary derogation authorised by national authorities.

8. In case the Commission, after its assessment on the received information according to paragraph 5 decides that the requirements of paragraph 4 are not fulfilled, the undertaking shall immediately make the information publicly available.

9. The Commission shall, by means of a delegated act, adopt guidelines to assist Member States defining cases where the publication of information shall be considered seriously prejudicial to the commercial position of the undertakings to which it relates.

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48g

~~Common Union list of certain tax jurisdictions~~

~~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:~~

~~(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.~~

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

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Recital 13

~~(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 I 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.~~

+ add the parts highlighted in green in COMP A

Proposal for a directive

Article 1 - paragraph 1 - point 2

Directive 2013/34/EU

Article 48 i a new

*No later than 4 years after the adoption of this Directive and taking into account the situation at OECD level, the Commission shall review, **assess** and report on the provisions of this Chapter, in particular as regards:*

- undertakings and branches required to report on income tax information, particularly whether it would be appropriate to enlarge the scope of this Chapter to include large undertakings as defined in Article 3 (4) and large groups as defined in Article 3 (7) of this Directive;

- the content of the report on income tax information as provided for in Article 48 c.

- the temporary derogation provided for in Article 48c (4) - (9).

The Commission shall submit the report to the European Parliament and to the Council, together with a legislative proposal, if appropriate.

Compromise E (declaration)

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48c – paragraph 5

The report on income tax information shall be published ***in a common template available for free in an open data format and*** made accessible to the public on the date of its publication on the website of the subsidiary undertaking or on the website of an affiliated undertaking in at least one of the official languages of the Union. ***On the same date, the undertaking shall also file the report in a public registry managed by the European Commission.***

Covers : AMs 30 (Bayet, Regner), 234 (Calvet Chambon, Cavada), 235 (Rosati, Balz)

Support from EPP, S&D, ECR, ALDE, GUE, Greens and EFDD.

If adopted AM 30, 233-235 fall

Compromise F (Common template for the report)

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 48j (new)

Article 48j

Common template for the report

The Commission shall, by means of implementing acts, lay down the common template to which Article 48b(1), (3), (4) and (6) and Article 48c(5) refer. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 50(2).

Covers : AMs 33 (Bayet, Regner), 265 (Calvet Chambon, Cavada).

Compromise G (sanctions)

Article 1 – paragraph 1 – point 3 a (new)

Directive 2013/34/EU

Article 51 – paragraph 1

(3a) in Article 51, paragraph 1 is replaced by the following:

Member States shall lay down rules on penalties applicable to infringements of the national provisions adopted in accordance with this Directive and shall take all the measures necessary to ensure that they are implemented. The penalties provided for shall be effective, proportionate and dissuasive.

Member States shall at least provide for administrative measures and penalties for the infringement by undertakings of national provisions adopted in accordance with this Directive. ~~Those shall at least include administrative fines or exclusions from public call for tenders and from the award of funding from the Union's Structural Funds.~~

Member States shall notify those provisions to the Commission at the latest by [date for transposition] and shall notify it without delay of any subsequent amendment affecting them.

Three years after the entry into force of this Directive, the European Commission shall compile a list of the measures and penalties laid down by each Member State in accordance with this Directive

Covers: AMs 268 (Calvet Chambon, Cavada), 269 (Regner, Bayet), 270 (Durand, Urtasun)

Compromise H (Recital 5)

Proposal for a directive

Recital 5

*In addition to the increased transparency created by country-by-country reporting to national tax authorities, enhanced public scrutiny of corporate income taxes borne by multinational undertakings carrying out activities in the Union is an essential element to promote corporate accountability, and to further foster corporate social responsibility, to contribute to the welfare through taxes, ~~to prevent exploitation of loopholes in tax systems,~~ to promote fairer tax competition within the Union through a better informed public debate, and to restore public trust in the fairness of the national tax systems. Such public scrutiny can be achieved by means of a report on income tax information, irrespective of where the ultimate parent undertaking of the multinational group is established. *This, however, has to be conducted without harming the investment climate in the Union or the competitiveness of EU companies, especially SMEs as defined in this Directive and mid-caps as defined in**

Regulation (EU) 2015/1017¹, which should be excluded from the reporting obligation established under this Directive;

Covers: AMs 2 (Bayet, Regner), 66 (Rosati, Balz), 70 (Ruohonen-Lerner), 71 (Vandenkendelaere), 72 (Beres), 73 (Calvet Chambon, Cavada)

Support from EPP, S&D, ECR, ALDE, GUE, Greens.

New COMP I

Recital 6

(6) The public should be able to scrutinise all the activities of a group when the group has certain establishments within *and outside* the Union. ***Groups with establishments within the Union should support the European Union principles of tax good governance. Multinational undertakings are operating worldwide and their corporate behaviour has a substantial impact on developing countries. Providing their citizens access to corporate country-by-country information would allow them and tax administrations in their countries to monitor, assess and/or hold those companies to account. By making the information public for each tax jurisdictions where the multinational undertaking is operating, the Union would increase its policy coherence for development and limit potential tax avoidance schemes in countries where domestic resources mobilization has been identified as a key component of the Union development policy.***

Covering AM 77 (Regner, Bayet), 79 (Durand, Urtasun), DEVE 1

If adopted, AM 76 -79 fall

New COMP J

Recital 8

(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 ***take into account*** 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, ***in terms of competitiveness or misinterpretation for the undertakings concerned***. 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.

Covering AM 85 (Huebner), 86 (Vandenkendelaere), 88 (Maurel) 89 (Durand, Urtasun)

¹ ***Regulation (EU) 2015/1017 of the European Parliament and of the Council of 25 June 2015 on the European Fund for Strategic Investments, the European Investment Advisory Hub and the European Investment Project Portal and amending Regulations (EU) No 1291/2013 and (EU) No 1316/2013 — the European Fund for Strategic Investments (OJ L 182, 29.6.2013, p. 19–76)***

If adopted, AM 83 and 89 fall

Compromise K (Recital 9)

Proposal for a directive

Recital 9

In order to ensure a level of detail that enables citizens to better assess the contribution of multinational undertakings to welfare in each *jurisdiction in which they operate, both within and outside the Union without harming companies' competitiveness*, the information should be broken down by *jurisdiction. Report on income tax information can only be meaningfully understood and used if information is presented in a disaggregated fashion for each tax jurisdiction.*

Support: same as for AM D

Covers : AMs 4 (Bayet-Regner), DEVE 3, 90 (Durand, Urtasun), 91 (Ferrara, Valli), 92 (Fernandez, Jauregui), 93 (Zanni), 94 (Calvet Chambon, Cavada), 95 (Rosati, Balz)

Support from S&D, GUE, Greens and shadow ECR.

NEW COMPL

Recital 11

(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, and that publicly-disclosed information is in line with the audited financial information by the undertaking within the time limits provided for in this Directive.*

Recital 11a

(11a) Cases of infringements by undertakings and branches to the reporting on income tax information, giving rise to penalties by Member States, in conformity with the provisions of Directive 2013/34/EU, should be reported in a public registry managed by the European Commission. Those penalties could include inter alia administrative fines or exclusions from public call for tenders and from the award of funding from the Union's Structural Funds.

Covering 99 (Calvet Chambon), 101 (Rosati), 102 (Durand, Urtasun)

If adopted, 99-102 fall