



Committee of Inquiry to investigate alleged contraventions and maladministration in the application of Union law in relation to money laundering, tax avoidance and tax evasion

05/09/2017

AMENDMENTS: 87

Petr Ježek, Jeppe Kofod

Draft recommendations following the inquiry on Money Laundering, Tax Avoidance and Tax Evasion

Draft motion for a resolution PE604.515 - 2016/3044(RSP)

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Amendments per language:

EN: 87

Amendment 1

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution

Citation 1 a (new)

Draft motion for a resolution

Amendment

- *having regard to Article 116 of the Treaty on the Functioning of the European Union (TFEU),*

Or. en

Amendment 2

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution

Citation 3 a (new)

Draft motion for a resolution

Amendment

- *having regard to the European Parliament reports of the Special Committees TAXE1 and TAXE2 on “Tax rulings and other measures similar in nature or effect”*

Or. en

Amendment 3

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution

Citation 3 b (new)

Draft motion for a resolution

Amendment

- ***having regard to the European Parliament report on “Bringing transparency, coordination and convergence to corporate tax policies in the Union”***

Or. en

Amendment 4

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Citation 3 c (new)

Draft motion for a resolution

Amendment

- ***having regard to the European Commission report on the assessment of the risks of money laundering and terrorist financing affecting the internal market and relating to cross-border activities*** ^{1a};

^{1a} COM(2017) 340, 26 June 2017

Or. en

Amendment 5

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Citation 3 d (new)

Draft motion for a resolution

Amendment

- ***having regard to the EU FIU Platform mapping exercise and gap analysis on EU FIUs’ powers and obstacles for obtaining and exchanging***

Amendment 6

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 1

Draft motion for a resolution

1. Notes with concern that the Panama Papers have shaken citizens' trust in our financial and tax system; recalls how crucial it is to restore public confidence and ensure tax and social justice; calls to this end on the EU to properly implement and reinforce its legal tools to trade secrecy for transparency, counter money laundering and ensure more fairness in taxation;

Amendment

1. Notes with concern that the Panama Papers have shaken citizens' trust in our financial and tax system; recalls how crucial it is to restore public confidence and ensure tax and social justice; calls to this end on the EU to properly implement and reinforce its legal tools to trade secrecy for **public transparency and mutual cooperation and exchange of information**, counter money laundering and ensure more fairness in taxation;

Or. en

Amendment 7

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 2

Draft motion for a resolution

2. Deplores the number of cases of maladministration regarding the implementation of EU legislation; urges both the Commission and the Member States to step up their efforts, commitments, and allocated resources to improve supervision and enforcement to prevent and fight money laundering, tax evasion and tax avoidance more efficiently

Amendment

2. Deplores the number of cases of maladministration **and breaches of law** regarding the implementation of EU legislation **this committee has uncovered**; urges both the Commission and the Member States to step up their efforts, commitments, and allocated resources to improve supervision and enforcement to prevent and fight money laundering, tax

and ensure that wrongdoers are held accountable;

evasion and tax avoidance more efficiently and ensure that wrongdoers are held accountable;

Or. en

Amendment 8

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 3

Draft motion for a resolution

3. Regrets that many loopholes still exist in the current legislation on tax evasion and anti-money laundering at the EU and national levels and considers that further strengthening of the legislation is needed; welcomes the increased efforts to **come up with** new legislative proposals since the Panama Papers have been **revealed**;

Amendment

3. Regrets that many loopholes still exist in the current legislation on tax evasion and anti-money laundering at the EU and national levels and considers that further strengthening of the legislation is **urgently** needed; welcomes the increased efforts to **draw up** new legislative proposals since the Panama Papers have been **published**;

Or. en

Amendment 9

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 5

Draft motion for a resolution

5. Calls on the Commission and the Members States to be proactive and not wait for media revelations to address these issues **on the top of the political agenda**;

Amendment

5. Calls on the Commission and the Members States to be proactive and not wait for media revelations to address these issues **as a matter of political priority**;

Or. en

Amendment 10

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 6

Draft motion for a resolution

6. Stresses the urgent need for a common **international** definition of what constitutes an Offshore Financial Centre (OFC), tax **havens**, secrecy **havens**, a non-cooperative tax jurisdictions and a high-risk country in terms of money laundering;

Amendment

6. Stresses the urgent need for a common **European** definition of what constitutes an Offshore Financial Centre (OFC), tax **haven**, secrecy **haven**, non-cooperative tax jurisdictions and high-risk country in terms of money laundering;
“Recommends that any entity creating an offshore structure shall provide the competent authorities with the legitimate reasons behind such a decision, in order to guarantee that offshore accounts are not used for money laundering or tax evasion purposes;

Or. en

Amendment 11

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 7

Draft motion for a resolution

7. In seeking to promote greater international cooperation, believes that it is also crucial to retain the legal objectivity of these definitions, since some jurisdictions could sign up to **internally** agreed standards but without applying them in practice;

Amendment

7. In seeking to promote greater international cooperation, believes that it is also crucial to retain the legal objectivity of these definitions, since some jurisdictions could sign up to **internationally** agreed standards but without applying them in practice;

Or. en

Amendment 12

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 7 a (new)

Draft motion for a resolution

Amendment

7 a. Calls on the Commission to present a legislative proposal to ensure that offshore structures with beneficial owner(s) in the Member States are subject to similar auditing and account disclosure requirements as in the European jurisdiction where the beneficial owner is located;

Or. en

Amendment 13

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 7 b (new)

Draft motion for a resolution

Amendment

7 b. Calls on the Commission to publish an annual public report on the use of EU funds as well as EIB and EBRD money transfers to offshore structures, including the number and nature of projects blocked, explanatory comments on the rationale for blocking projects and follow-up actions taken to ensure no EU funds directly or indirectly help tax avoidance and tax fraud;

Or. en

Amendment 14

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 8

Draft motion for a resolution

8. Welcomes the leading role of the Commission in setting up a common EU list of non-cooperative tax jurisdictions; calls on the Council not to dilute the ambition of the criteria of ***said list***; insists that the absence of corporate tax or a close to zero corporate tax rate should be considered as one of the criteria; in order for this list to be effective and credible, calls on the Council to put in place strong and deterrent sanctions against listed countries such as the suspension of third country equivalence regime in financial sector; underlines that the assessments of individual countries should be carried out in a transparent manner;

Amendment

8. Welcomes the leading role of the Commission in setting up ***criteria for*** a common EU list of non-cooperative tax jurisdictions; calls on the Council not to dilute the ambition of the criteria of ***that list and to depoliticise the ongoing screening exercise***; insists that the absence of corporate tax or a close to zero corporate tax rate should be considered as one of the criteria ***as part of a yearly review of the list***; in order for this list to be effective and credible; calls on the Council to put in place strong and deterrent ***common*** sanctions against listed countries such as the suspension of third country equivalence regime in financial sector ***or the prohibition for banks to have any correspondence relationship or to interact in any way with any financial institution in a non-cooperative jurisdiction***; underlines that the assessments of individual countries should be carried out in a transparent manner ***and calls on the Council and Commission to put in place a transparent and objective review mechanism, including the European Parliament, to update the list in the future***;

Or. en

Amendment 15

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 8 a (new)

8 a. *Recalls that in December 2015, the ECOFIN Council invited the High Level Working Party to conclude on the need to enhance the overall governance, transparency and working methods and to finalise the reform of the Code of Conduct Group during the Dutch Presidency; recalls that in March 2016, the ECOFIN Council invited the High Level Working Party to review the new governance, transparency and working methods, especially on the efficiency of the decision making process also in relation to the use of the broad consensus rule in 2017; awaits with interest the results of these efforts;*

Or. en

Amendment 16

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 9

9. Regrets that several EU Member States featured in the Panama Papers; points out that there should be also a scrutiny mechanism established for EU Member States;

9. Regrets that several EU Member States featured in the Panama Papers; points out that there should be also a **yearly transparent** scrutiny mechanism established **by the European Commission** for EU Member States **with recommendations and assessment of progress made;**

Or. en

Amendment 17

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 10

Draft motion for a resolution

10. Regrets that the Commission is not carrying out its own and independent assessment as foreseen by the AMLD provisions but relies instead on the FATF list; deplores that the Commission did not answer satisfactorily to the demands of the European Parliament in this regard;

Amendment

10. Regrets that the Commission is not carrying out its own and independent assessment as foreseen by the AMLD provisions but relies instead on the FATF list; deplores that the Commission did not *yet* answer satisfactorily to the demands of the European Parliament in this regard; ***Calls on the Commission to report to the European Parliament in 2018 on its commitment to increase human and financial resources for the taskforce on preventing financial crimes; notes that the FATF deploys changing teams for country peer reviews and calls on the Commission to request active participation in these teams when evaluating Member States;***

Or. en

Amendment 18

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 11

Draft motion for a resolution

11. Believes that it is of primary importance that the EU is more ambitious than the FATF on this issue; notes in this regard the need for more investment into human and financial resources or their allocation within the European Commission;

Amendment

11. Believes that it is of primary importance that the EU is more ambitious than the FATF on this issue; notes in this regard the need for more investment into human and financial resources or their allocation within the European Commission ***to perform checks on a regular basis and by this come to a credible screening procedure; calls also on EU institutions to increase the financial contribution of the EU to the***

FATF in order to enable it to hire more staff and increase the frequency of their checks;

Or. en

Amendment 19

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 11 a (new)

Draft motion for a resolution

Amendment

11 a. Calls on the Commission to be the central institution for both the anti-money laundering list of high-risk third countries and the review of the European list of tax havens to ensure consistency and complementarity;

Or. en

Amendment 20

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Subheading 2.2

Draft motion for a resolution

Amendment

2.2 Other tax *legislations*

2.2 Other tax *legislation*

Or. en

Amendment 21

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 12

Draft motion for a resolution

12. ***Calls*** for the need of an ambitious public country-by-country reporting in order to enhance tax transparency and public scrutiny of multinational enterprises (MNE's) as it would allow the wider public to have access to information about the profits made, subsidies received and the taxes they ***pay*** in the jurisdictions where they operate;

Amendment

12. ***Underlines*** the need of an ambitious ***policy of*** public country-by-country reporting ***for all large companies*** in order to enhance tax transparency and public scrutiny of multinational enterprises (MNE's) as it would allow the wider public to have access to information about the profits made, subsidies received and the taxes they ***paid*** in the jurisdictions where they operate;

Or. en

Amendment 22

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 13

Draft motion for a resolution

13. Urges the Council to rapidly agree on ***the two*** steps of the Common Corporate Consolidated Tax Base to solve the issue of transfer pricing and to ***ensure a more*** fair competition in the single market ***by*** greater harmonisation of the corporate tax bases in the EU;

Amendment

13. Urges the Council to rapidly agree on ***both*** steps of the Common Corporate Consolidated Tax Base to solve the issue of transfer pricing and to ***that*** fair competition in the single market ***is protected through*** greater harmonisation of the corporate tax bases in the EU; ***Calls on the Member States to adopt a European binding definition of a permanent establishment, with specific consideration for its application in the digital economy;***

Or. en

Amendment 23

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 13 a (new)

Draft motion for a resolution

Amendment

13 a. Recalls its recommendations to ensure automatic exchange of information on tax rulings to be extended to all rulings and for the Commission to get access to all relevant information, in order to respect for European competition rules ^{1a};

^{1a} European Parliament report on “Bringing transparency, coordination and convergence to corporate tax policies in the Union”, A4

Or. en

Amendment 24

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

**Draft motion for a resolution
Paragraph 13 b (new)**

Draft motion for a resolution

Amendment

13 b. Calls on the Commission to present as soon as possible a legislative proposal to revise the DAC in order to enhance greater tax cooperation between European Member States through an obligation to answer group requests in tax matters so that one European country can provide all information necessary to others to prosecute cross-border tax evaders; Recalls the European Parliament proposal to amend the DAC to improve Member States’ coordination on tax audits ^{1a};

^{1a} European Parliament report on “Bringing transparency, coordination and convergence to corporate tax policies in

Amendment 25

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 13 c (new)

Draft motion for a resolution

Amendment

13 c. 13c. Calls on the Commission to present a legislative proposal to tackle mismatches and loopholes related to taxation of image rights; Calls on the Commission to assess football transfers in light of EU competition and anti-trust rules; Suggest to evaluate the impact of footballers’ cross-border transfers on revenue collection by Member States and to present any measure deemed relevant to address this issue, including on the role of intermediaries facilitating such transfers;

Or. en

Amendment 26

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 13 d (new)

Draft motion for a resolution

Amendment

13 d. Calls on the Commission to put forward a revision of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement which takes into account measures to prevent public administrations to work with companies

Amendment 27

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 13 e (new)

Draft motion for a resolution

Amendment

13 e. Calls on the Commission to present in 2018 new tax proposals under Article 116 of the TFEU, for example on unfinished business under the Code of Conduct Group on Business Taxation;

Or. en

Amendment 28

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 14

Draft motion for a resolution

Amendment

14. Calls on the Commission to initiate a comprehensive evaluation of the 19 years of work of the Code of Conduct Group of Business Taxation focusing on the results achieved regarding the prevention of cross-border harmful corporate tax regimes;

14. Calls on the Commission to initiate a comprehensive evaluation of the 19 years of work of the Code of Conduct Group of Business Taxation focusing on the results achieved regarding the prevention of cross-border harmful corporate tax regimes ***in the form of a public report; Calls on the Commission to compile the harmful regimes on which the Code of Conduct Group has not been able to agree on taking action to date and publish this list; Calls on the Commission by 2020 to assess the impact of the nexus approach compliant patent box regimes and to quantify if possible their impact on***

innovation and loss of tax collection;

Or. en

Amendment 29

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 15

Draft motion for a resolution

15. Calls on the Commission to launch a broad evaluation *on* harmful tax measures in the Member States and the counter measures in place;

Amendment

15. Calls on the Commission to launch a broad evaluation *of* harmful tax measures in the Member States and the counter measures in place, *as well as on the spillover effects of these measures on other jurisdictions;*

Or. en

Amendment 30

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 15 a (new)

Draft motion for a resolution

Amendment

15 a. Calls on the Commission to present a legislative proposal to revise the Company Law Directive in order to address the issue of cross-border conversions and provide clear rules on the transfer of a company's headquarter in the EU, to prevent misuse for aggressive tax avoidance purposes;

Or. en

Amendment 31

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala,

Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 15 b (new)

Draft motion for a resolution

Amendment

15 b. Calls on the Commission to withdraw its legislative proposal for a Directive on single-member private limited liability companies;

Or. en

Amendment 32

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 15 c (new)

Draft motion for a resolution

Amendment

15 c. Calls on the Member States to reach a political agreement on applying a minimum effective tax rate in Europe, at least in a revised Interest & Royalty Directive;

Or. en

Amendment 33

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 16

Draft motion for a resolution

Amendment

16. Calls on **the** Members States to stop the use of any form of tax amnesties that can lead to money laundering and tax

16. Calls on Members States to stop the use of any form of tax amnesties that can lead to money laundering and tax evasion;
Calls on Members States to stop investor

evasion;

visa programmes or similar programmes which allow a residence permit to be obtained in exchange for an investment in the jurisdiction; calls on Member States to enact legislation requiring the tax payer to prove that taxes have been paid, otherwise funds are declared as black money and confiscated;

Or. en

Amendment 34

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 17

Draft motion for a resolution

17. Deplores the lack of statistics on the magnitude of tax avoidance and evasion; stresses the importance of developing methods to quantify the impact of these activities on countries' public finances and economic activities;

Amendment

17. Deplores the lack of statistics on the magnitude of tax avoidance and evasion; stresses the importance of developing methods to quantify the impact of these activities on countries' public finances and economic activities ***and public investment;***

Or. en

Amendment 35

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 18

Draft motion for a resolution

18. Calls on the Commission to ***clarify*** what is illegal and what is ***legal, even if immoral,*** in the framework of tax evasion and tax avoidance practices;

Amendment

18. Calls on the Commission to ***issue guidance on*** what is illegal and what is ***against the spirit of the law*** in the framework of tax evasion and tax avoidance practices; ***Calls on the Commission to present a proposal to***

ensure that fines and pecuniary sanctions received by tax dodgers and intermediaries are not tax-deductible;

Or. en

Amendment 36

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 19

Draft motion for a resolution

19. Reiterates the call from the TAX2 Committee for the creation of a new Union Tax Policy Coherence and Coordination Centre (TPCCC) within the structure of the Commission that can assess and monitor Member States' tax policies at Union level and ensure that no new harmful tax measures are implemented by Member States; **furthermore the** TPCCC would be able to monitor compliance of Member States with the common Union list of uncooperative jurisdictions in addition to ensuring and fostering cooperation between national tax administrations (e.g. training and exchange of best practises);

Amendment

19. Reiterates the call from the TAX2 Committee for the creation of a new Union Tax Policy Coherence and Coordination Centre (TPCCC) within the structure of the Commission that can assess and monitor Member States' tax policies at Union level and ensure that no new harmful tax measures are implemented by Member States; **Suggests that such** TPCCC would be able to monitor compliance of Member States with the common Union list of uncooperative jurisdictions in addition to ensuring and fostering cooperation between national tax administrations (e.g. training and exchange of best practises);

Or. en

Amendment 37

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 19 a (new)

Draft motion for a resolution

Amendment

19 a. Reiterates therecommendations from the Parliament^{1a} for the creation of acatalogue of counter-measures the

Union and Member States should apply as shareholders and financiers of public bodies, banks and funding programmes, to be applied to companies which use tax havens in order to put in place aggressive tax planning schemes and therefore do not comply with Union tax good governance standards.

*1^a European Parliament report on
“Bringing transparency, coordination and convergence to corporate tax policies in the Union”*

Or. en

Amendment 38

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

**Draft motion for a resolution
Paragraph 19 b (new)**

Draft motion for a resolution

Amendment

19 b. Reiterates its call to the Commission to amend European legislation, including those concerning the European Investment Bank (EIB) Statute, the European Fund for Strategic Investment (EFSI) regulation, the four Common Agricultural Policy (CAP) Regulations, and the five European Structural and Investment Funds (European Regional Development Fund, European Social Fund, Cohesion Fund, European Agricultural Fund for Rural Development, European Maritime and Fisheries Fund) to prohibit the use of EU funding going to ultimate beneficiaries or financial intermediaries proven to be involved in tax evasion or aggressive tax planning;

Or. en

Amendment 39

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 19 c (new)

Draft motion for a resolution

Amendment

19 c. Calls on the Commission to refrain from concluding trade agreements with jurisdictions defined by the EU as tax havens;

Or. en

Amendment 40

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 20

Draft motion for a resolution

Amendment

20. Regrets that DAC provisions were not implemented effectively and that the amount of information exchanged was very low; recalls that automatic exchange of information between tax authorities is key for the Member States to ensure mutual assistance in collecting tax revenues and to create a level-playing field;

20. Regrets that DAC provisions were not implemented effectively and that the amount of *spontaneous* information exchanged was very low; recalls that automatic exchange of information between tax authorities is key for the Member States to ensure mutual assistance in collecting tax revenues and to create a level-playing field; ***calls on the European Commission to put forward proposals to enhance greater tax cooperation between European Member States through an obligation to answer group requests in tax matters so that one European country can provide all information necessary to others to prosecute cross-border tax evaders;***

Or. en

Amendment 41

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 22

Draft motion for a resolution

22. Calls for a more effective global exchange of information and urges for proper implementation of the Common Reporting Standards (CRS) provisions; calls on the need for reciprocity in the exchange of information between OECD and participating Members;

Amendment

22. Calls for a more effective global exchange of information and urges for proper implementation of the Common Reporting Standards (CRS) provisions; calls on the need for reciprocity in the exchange of information between OECD and participating Members ***but calls on Member States to authorise non-reciprocal automatic exchange with developing countries while these jurisdictions are building their capacity; points out that the current CRS has weaknesses and welcomes that the OECD is working on refining the standard to make it more effective; calls on the Commission to contribute to closing identified loopholes;***

Or. en

Amendment 42

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 23

Draft motion for a resolution

23. Calls on the Commission to put forward a legislative proposal for an EU FATCA ensuring reciprocity regarding exchange of information between the EU and third countries; underlines the need for

Amendment

23. Calls on the Commission to put forward a legislative proposal for an EU FATCA ***equivalent*** ensuring reciprocity regarding exchange of information between the EU and third countries;

sanctions on financial institutions having European clients and not complying with automatic information exchange standards;

underlines the need for **deterrent** sanctions on financial institutions having European clients and not complying with automatic information exchange standards; **Recalls its recommendation to introduce a withholding tax or measures with similar effect to avoid profits leaving the Union untaxed** ^{1a};

^{1a} European Parliament report on “Bringing transparency, coordination and convergence to corporate tax policies in the Union” C10

Or. en

Amendment 43

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 24

Draft motion for a resolution

24. Stresses that AMLD provisions should be effectively implemented by the Member States and the Commission should ensure a proper enforcement;

Amendment

24. Stresses that **all** AMLD provisions should be effectively implemented by the Member States and the Commission should ensure a proper enforcement; ***Calls on the Commission to put in place a more efficient monitoring system in addition to the actual notification process; Calls on the Commission to allocate more resources to its taskforce to prevent financial crimes;***

Or. en

Amendment 44

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 24 a (new)

24 a. Calls on the Commission to start infringement procedures against Member States for non-compliance with Union law evidenced by the Panama Papers and other leaks; calls on the Commission to report on the necessity to replace the Anti-Money Laundering Directive by a Regulation so as to create a single legal area and to eliminate any enforcement deficits in Member States;

Or. en

Amendment 45

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 26

26. Calls furthermore for the creation of a global **company register** and of a central register of bank accounts accessible to FIUs and national law enforcement bodies;

26. Calls furthermore for the creation of a global **register of legal entities, including companies, trusts and foundations** and of a **global** central register of bank accounts, **financial instruments, real estate property, life insurance contracts and other relevant assets abused for money laundering and tax avoidance purposes** accessible to FIUs and national law enforcement bodies; **calls, in the absence of global agreements, on the EU Member States to go ahead by harmonising the information required by national company registers and by publicly disclosing at least the balance sheet, the profit and loss statement, the names of qualified shareholders, supervisory board members, management board members and general managers;**

Or. en

Amendment 46

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 27

Draft motion for a resolution

27. Underlines the need to improve the enforcement of customer due diligence (CDD) checks to make sure that a proper assessment of the risks linked to the client profile is carried out; calls on the Commission to ***make it illegal to outsource*** CDD procedures to third parties; believes furthermore that the scope for obliged entities should be included to amongst others ***real estate agents*** to ensure that CDD provisions apply equally to regulated and non-regulated actors;

Amendment

27. Underlines the need to improve the enforcement of customer due diligence (CDD) checks to make sure that a proper assessment of the risks linked to the client profile is carried out; ***believes that the Fifth Anti-Money Laundering Directive should require any obliged entity to issue a Suspicious Transaction Report whenever a transaction involves a suspected letterbox company and/or an offshore centre***; calls on the Commission to ***present a proposal to prohibit the outsourcing of*** CDD procedures to third parties; believes furthermore that the scope for obliged entities should be included to amongst others ***persons trading in works of art, art galleries, auction houses and platforms for storing, servicing and trading in works of art and other valuables (for example freeports)*** to ensure that CDD provisions apply equally to regulated and non-regulated actors; ***Recalls the European Parliament recommendations to ensure greater transparency of customs free-port***^{1a};

^{1a} ***European Parliament report on “Bringing transparency, coordination and convergence to corporate tax policies in the Union” A5***

Or. en

Amendment 47

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution **Paragraph 28**

Draft motion for a resolution

28. Believes that sanctions in answer to money laundering and tax evasion should be more severe and that Member States should involve more resources for their enforcement; notes however that in parallel, the EU and its Member States should develop incentives for each category of obliged entities to discourage them and make it unprofitable to engage in such activities;

Amendment

28. Believes that sanctions in answer to money laundering and tax evasion should be more severe and ***deterrent and*** that Member States should involve more resources for their enforcement; notes however that in parallel, the EU and its Member States should develop incentives for each category of obliged entities to discourage them and make it unprofitable to engage in such activities; ***calls on the Member States to free money laundering from any prescription period so as to avoid time-bar resulting from the competent authorities' failure to act;***

Or. en

Amendment 48

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution **Paragraph 30**

Draft motion for a resolution

30. Calls for a harmonised definition of tax ***crime*** at the EU level; calls for the definition of predicate offences to be harmonised within the EU;

Amendment

30. Calls for a harmonised definition of tax ***crimes*** at the EU level ***and the creation of a distinct criminal law instrument to be adopted under Article 83(2) TFEU or ultimately under Article 116 TFEU if Member States are unable to agree on eliminating distortion of the conditions of competition in the internal market;*** calls for the definition of ***money-laundering*** predicate offences to be harmonised within

the EU *and for narrowing down exemptions Member States can use to refuse collaboration and exchange of information; recalls the position of the European Parliament on the revision of the fourth and fifth Anti-Money Laundering Directive to decouple tax crimes from the requirement of being punishable by deprivation of liberty or a detention order;*

Or. en

Amendment 49

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 32

Draft motion for a resolution

32. *Underlines the need for use of* new technologies such as unique digital identities to facilitate the identification of serious cases of financial crime;

Amendment

32. *Calls on the Commission to assess the possibility to use* new technologies such as unique digital identities to facilitate the identification of serious cases of financial crime, *while ensuring whether it will respect fundamental rights, including the right to privacy;*

Or. en

Amendment 50

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 33

Draft motion for a resolution

33. Urges that assets generated by criminal activities be confiscated; calls to this end for a swift adoption of the regulation on the mutual recognition of

Amendment

33. Urges that assets generated by criminal activities be confiscated; calls to this end for a swift adoption of the regulation on the mutual recognition of

freezing and confiscation orders to facilitate cross-border recovery of criminal assets;

freezing and confiscation orders to facilitate cross-border recovery of criminal assets; ***Stresses that the legal instrument proposed by the Commission will allow better cooperation and easier recognition of such orders, while respecting the principle of subsidiarity; Calls on the Commission to launch a legislative proposal introducing a restriction of cash payments, in order to foster the fight against money laundering, tax fraud and organised crime;***

Or. en

Amendment 51

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 34

Draft motion for a resolution

34. Believes that by harmonising the status and functioning of European FIUs, exchange of information would be strengthened;

Amendment

34. Believes that by harmonising the status and functioning of European FIUs, exchange of information would be strengthened; ***Calls on the Commission to start a project within the FIU platform to identify the information sources to which FIUs have currently access to; Calls on the Commission to issue guidance on how to ensure greater convergence of functions and powers of European FIUs, identifying a minimum common scope and content of financial, administrative and law enforcement information that FIUs should obtain and be able to exchange among themselves; Believes that such guidance should also include explanations for a common understanding of the strategic analysis functions of FIUs;***

Or. en

Amendment 52

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 35

Draft motion for a resolution

35. Believes that to be more efficient, all EU FIUs should have unlimited access to information from obliged entities as this would allow all FIUs to request information from reporting entities on behalf of foreign FIUs;

Amendment

35. Believes that to be more efficient, all EU FIUs should have unlimited access to information from obliged entities as this would allow all FIUs to request information from reporting entities on behalf of foreign FIUs; ***Calls on Member States, when transposing the fourth AMLD and the upcoming fifth AMLD to withdraw the possibility for some obliged entities to send STRs to their self-regulatory bodies first, as it undermines the FIUs' independence;***

Or. en

Amendment 53

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 35 a (new)

Draft motion for a resolution

Amendment

35 a. Suggests to Member States when implementing AMLD to remove the requirement for FIUs to obtain a clearance from a third party to share information with another FIU for intelligence purposes, in order to foster exchange of information between FIUs; Calls on the Commission to issue guidance on general provisions in AMLD, especially on the need to “spontaneously and promptly” exchange information with

Amendment 54

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 36

Draft motion for a resolution

36. Stresses the need for more effective communication between different competent authorities at national level but also between FIUs in different Member States; calls on the Commission to set up an EU benchmarking system as a tool to standardise the information to be collected and exchanged and to enhance cooperation between FIUs; this should include the strengthening of FIU.net under Europol, but also Europol and Eurojust competences and resources to deal with money laundering and tax evasion; calls furthermore on the Member States to increase human resources in FIUs to strengthen the investigation capacities and to properly process the increased number of STRs;

Amendment

36. Stresses the need for more effective communication between different competent authorities at national level but also between FIUs in different Member States; calls on the Commission to set up an EU benchmarking system as a tool to standardise the information to be collected and exchanged and to enhance cooperation between FIUs; this should include the strengthening of FIU.net under Europol ***especially to extract information and statistics on flows of information, activities and outcome of analysis performed by FIUs***, but also Europol and Eurojust competences and resources to deal with money laundering and tax evasion; ***Calls on the Commission to increase financial resources for Eurojust and Europol and to assess the possibility to create a European Financial Crime Centre coordinated by Europol to ensure greater coordination of existing structures and activities against money laundering in Europe***; Calls furthermore on the Member States to increase human resources in FIUs to strengthen the investigation capacities and to properly process the increased number of STRs;

Amendment 55

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 37

Draft motion for a resolution

37. Insists that the appointment *for* managerial positions in FIUs needs to be *neutral*; stresses the need for common rules on the *independency* of institutions in charge of enforcing rules as regards tax fraud and money laundering as well as the need for full independence of law enforcement bodies in the follow-up of FIU reports;

Amendment

37. Insists that the appointment *of* managerial positions in FIUs needs to be *politically independent and reiterates the obligation for FIUs to be independent and autonomous according to AMLD; calls on the Commission to verify whether this obligation is duly respected in all Member States*; stresses the need for common rules on the *independence* of institutions in charge of enforcing rules as regards tax fraud and money laundering as well as the need for full independence of law enforcement bodies in the follow-up of FIU reports;

Or. en

Amendment 56

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 38

Draft motion for a resolution

38. Calls for an EU FIU to ensure an effective and coordinated system of exchange of information as well as centralised databases;

Amendment

38. Calls for an EU FIU to ensure an effective and coordinated system of exchange of information as well as centralised databases *for all sorts of assets potentially abused for money-laundering or tax evasion purposes; calls, in this regard, on the Commission to report, based on qualitative and quantitative data, assets abused for money-laundering or tax evasion purposes and to put forward*

Amendment 57

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 39

Draft motion for a resolution

39. Regrets that intermediaries currently *are* regulated in a non-homogenous manner across the EU, calls on the Council to swiftly adopt the Commission proposal on mandatory exchange of information by intermediaries with the aim of strengthening the reporting obligations of intermediaries;

Amendment

39. Regrets that intermediaries *are* currently regulated in a non-homogenous manner across the EU; calls on the Council to swiftly adopt the Commission proposal on mandatory exchange of information by intermediaries with the aim of strengthening the reporting obligations of intermediaries; *Encourages Member States to extend the scope of the Directive to purely domestic cases;*

Or. en

Amendment 58

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 40

Draft motion for a resolution

40. Urges the need for this proposal to close the loopholes allowing for aggressive tax planning by designing new rules for all those who contribute to it such as lawyers, consultants, wealth managers, banks and agents;

Amendment

40. Urges the need for this proposal to close the loopholes allowing for aggressive tax planning by designing new rules for all those who contribute to it such as lawyers, *tax advisors, accountants*, consultants, wealth managers, banks and *real estate* agents;

Or. en

Amendment 59

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution **Paragraph 42**

Draft motion for a resolution

42. Urges for a shift from self-regulation to appropriate supervision and state controlled regulation for currently self-regulated professions via a separate and independent national regulator/supervisor;

Amendment

42. Urges for a shift from self-regulation to appropriate supervision and state controlled regulation for currently self-regulated professions via a separate and independent national regulator/supervisor; ***Calls on the Commission to present a legislative proposal in 2018 to prohibit the self-regulation of obliged entities according to the AMLD;***

Or. en

Amendment 60

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution **Paragraph 42 a (new)**

Draft motion for a resolution

42 a. Calls on the Commission - in collaboration with Member States and supervisors to issue guidance in order to standardise reporting formats for obliged entities in order to ease the processing and exchanging of information by FIUs;

Or. en

Amendment 61

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 43

Draft motion for a resolution

43. Calls for regulation for tax intermediaries with incentives to refrain from engaging in tax evasion and tax avoidance and shielding beneficial owners;

Amendment

43. Calls for ***the*** regulation for tax intermediaries with incentives to refrain from engaging in tax evasion and tax avoidance and shielding beneficial owners, ***e.g. by holding them liable for the tax damage incurred plus a suitable financial penalty constituting several multiplies of the size of the potential gain;***

Or. en

Amendment 62

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 44

Draft motion for a resolution

44. Calls for stronger sanctions at both EU and MS level against banks and intermediaries that are knowingly, wilfully and systematically implicated in illegal tax schemes targeting both the companies themselves as well as responsible senior management level employees and board members; believes that the use of a public shaming regime could discourage intermediaries to circumvent their obligations and to encourage compliance;

Amendment

44. ***Calls on Member States to ensure that sectors most exposed to risks from opaque beneficial ownership schemes (as identified in the Commission assessment of the risks of money laundering) are effectively monitored and supervised; Calls on Member States to provide guidance on risk factors arising from transactions involving tax advisors, auditors, external accountants, notaries and other independent legal professionals;*** calls for stronger sanctions at both EU and MS level against banks and intermediaries that are knowingly, wilfully and systematically implicated in illegal tax ***or money laundering*** schemes targeting both the companies themselves as well as responsible senior management level employees and board members; believes that the use of a public shaming regime could discourage intermediaries to

circumvent their obligations and to encourage compliance; ***but recalls that substantial financial penalties are also essential***

Or. en

Amendment 63

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 45

Draft motion for a resolution

45. Calls ***on*** the creation of an EU framework for compulsory codes of conduct for intermediaries;

Amendment

45. Calls ***for*** the creation of an EU framework for compulsory codes of conduct for intermediaries; ***Calls for these codes of conduct to include an obligation for intermediaries to act in the public interest and not to go against the letter and spirit of tax legislation;***

Or. en

Amendment 64

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 46

Draft motion for a resolution

46. Calls for better enforcement of rules related to money laundering and tax evasion and its deterrent effect by increasing public visibility, particularly through improved ***public*** statistics on enforcement measures regarding professionals advising on tax;

Amendment

46. Calls for better enforcement of rules related to money laundering and tax evasion and its deterrent effect by increasing public visibility, particularly through improved ***published*** statistics on enforcement measures regarding professionals advising on tax;

Or. en

Amendment 65

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 47

Draft motion for a resolution

47. Underlines the need for an EU certification of intermediaries to practice as tax professionals; calls in this connection for the possibility to withdraw licences if they are proved to promote or enable tax evasion, aggressive tax planning and money laundering;

Amendment

47. Underlines the need for an EU certification of intermediaries to practice as tax professionals; calls in this connection for the possibility to withdraw licences if they are proved to promote or enable tax evasion, aggressive tax planning and money laundering; ***Calls on the Commission to assess whether competent authorities in Member States have complied with the licensing procedures of intermediaries foreseen already in Union law, e.g. in the Capital Requirements Directive IV;***

Or. en

Amendment 66

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 48

Draft motion for a resolution

48. Recommends the creation of an EU standardised and interconnected national bank account register containing all accounts linked to legal or natural persons with the purpose of easy access to competent authorities and FIUs;

Amendment

48. ***Encourages all Member States to put in place, as recommended in the Fourth Anti-Money Laundering Directive, systems of banking registries or electronic data retrieval systems which would provide FIUs with access to information on bank accounts;***
recommends the creation of an EU standardised and interconnected national bank account register containing all accounts, ***safe deposit boxes and financial***

*instruments as defined in Directive 2014/65/EU linked to legal or natural persons with the purpose of easy access to competent authorities and FIUs; **calls on the Commission to strengthen EU Regulation 909/2014 on European central securities depositories (CSDs) so that individual client segregation would always identify the ultimate owner of the security to ensure "direct holding" and individual client segregation would phase out omnibus client segregation, or "indirect holding" with the purpose to make all assets visible for the national tax authorities and the general public;***

Or. en

Amendment 67

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 50

Draft motion for a resolution

50. ***Points out*** that national banking supervision checks should be systematic and not based on random checks to ensure the ***adequacy*** of anti-money laundering rules;

Amendment

50. ***Stresses*** that national banking supervision checks should be systematic and not based on random checks to ensure the ***full implementation*** of anti-money laundering rules; ***calls for amending the EU legislation so as to empower the SSM to systematically integrate relevant AML/CFT information in its prudential supervision;***

Or. en

Amendment 68

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 51

Draft motion for a resolution

51. Calls for increased powers to the European Banking authority (EBA) to carry out regular compliance checks across the EU banking sector instead of the current system of checks carried out only when a specific case is under investigation or has become public;

Amendment

51. Calls for increased powers to the European ***Central Bank and the European*** Banking authority (EBA) to carry out regular compliance checks (***both by announcement and without warning***) across the EU banking sector instead of the current system of checks carried out only when a specific case is under investigation or has become public;

Or. en

Amendment 69

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 53

Draft motion for a resolution

53. Urges that while waiting for the phasing out of self-regulation of obliged entities at the EU level, the law profession is to adapt a methodology whereby the client-attorney privilege principle does not impede adequate STR or reporting of other potentially illegal activities;

Amendment

53. Urges that while waiting for the phasing out of self-regulation of obliged entities at the EU level, the law profession is to adapt a methodology whereby the client-attorney privilege principle does not impede adequate STR or reporting of other potentially illegal activities; ***Calls on Member States to issue guidance on the interpretation and application of the legal privilege principle for professionals;***

Or. en

Amendment 70

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 54

Draft motion for a resolution

54. Underlines that lawyers advising ***non-residents*** should be legally ***responsible*** when designing tax-planning and money laundering schemes;

Amendment

54. Underlines that lawyers advising ***clients*** should be ***held*** legally ***co-responsible of consequences of breach of law*** when designing tax-planning and money laundering schemes;

Or. en

Amendment 71

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 55

Draft motion for a resolution

55. Stresses that with a view to improve international cooperation, audit and accounting requirements should be coordinated at the global level, so as to discourage accounting and auditing firms in designing offshore structures; believes in this respect that a better implementation of international accounting standards should be regarded as an efficient tool;

Amendment

55. Stresses that with a view to improve international cooperation, audit and accounting requirements should be coordinated at the global level ***while respecting European standards of democratic legitimacy, transparency, accountability and integrity***, so as to discourage accounting and auditing firms in designing offshore structures; Believes in this respect that a better implementation of international accounting standards should be regarded as an efficient tool;

Or. en

Amendment 72

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 55 a (new)

Draft motion for a resolution

Amendment

55 a. *Calls on the Commission to come forward with a legislative proposal for the separation of accounting firms and financial or tax service providers as well as for all advisory services, including a Union incompatibility regime for tax advisers, in order to prevent them from advising both public revenue authorities and taxpayers and to prevent other conflicts of interest;*

Or. en

Amendment 73

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 55 b (new)

Draft motion for a resolution

Amendment

55 b. *Calls on Member States to ensure that accounting firms have to confirm in Group Audit Reports that the figures in respect of taxes, turnovers, number of employees and profit made are also in line with the "true and fair view" particularly allocated/shown per country;*

Or. en

Amendment 74

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution
Paragraph 55 c (new)

Draft motion for a resolution

Amendment

55 c. Calls on the Commission to launch an inquiry in order to assess the state of concentration in the sector; recommends the elimination of payment of accounting firms on success which incentivises the set-up of risky schemes;

Or. en

Amendment 75

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 56

Draft motion for a resolution

56. Strongly condemns the misuse of trusts and fiduciaries as vehicles to launder money; calls therefore for clear rules facilitating a **straight forward** identification of the BO;

Amendment

56. Strongly condemns the misuse of trusts and fiduciaries **and other structures with similar functions to trusts** as vehicles to launder money; calls therefore for clear rules facilitating a **straightforward** identification of the BO, **including an obligation for trusts to exist in a written form and to be registered in the Member State where the trust is created, administered or operated;**

Or. en

Amendment 76

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 58

Draft motion for a resolution

58. Underlines the need for enhanced global cooperation with regards to taxation

Amendment

58. Underlines the need for enhanced global cooperation with regards to taxation

and money laundering matters due to the international nature of these; highlights that only cooperative, coordinated and global responses will provide efficient solutions;

and money laundering matters due to the international nature of these *under the auspices of the UN*; highlights that only cooperative, coordinated and global responses will provide efficient solutions;

Or. en

Amendment 77

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 59

Draft motion for a resolution

59. Believes that the EU should speak with one voice *only* when negotiating tax agreements with third countries instead of continuing the practice of bilateral negotiations producing sub-optimal results; believes that the same approach should be adopted by the EU when negotiating future free trade agreement by ensuring tax good governance clauses, transparency requirements and including anti-money laundering provisions;

Amendment

59. Believes that the EU should speak with one voice *through the Commission* when negotiating tax agreements with third countries instead of continuing the practice of bilateral negotiations producing sub-optimal results; believes that the same approach should be adopted by the EU when negotiating future free trade agreement by ensuring tax good governance clauses, transparency requirements and including anti-money laundering provisions;

Or. en

Amendment 78

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 60

Draft motion for a resolution

60. Calls for strong enforcement measures *on* all international agreements to exchange information between tax authorities to ensure the proper

Amendment

60. Calls for strong enforcement measures *in* all international agreements to exchange information between tax authorities to ensure the proper

implementation by all jurisdictions and clear, automatic sanctions to apply in the case of non-implementation;

implementation by all jurisdictions and clear, automatic sanctions to apply in the case of non-implementation;

Or. en

Amendment 79

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 62

Draft motion for a resolution

62. Calls on relevant Member States to use the opportunity of their direct relations with the relevant countries to pressure their overseas countries and territories (OCTs) that do not respect international standards of tax cooperation, transparency and anti-money laundering;

Amendment

62. Calls on relevant Member States to use the opportunity of their direct relations with the relevant countries to pressure their overseas countries and territories (OCTs) that do not respect international standards of tax cooperation, transparency and anti-money laundering; ***Calls on the United Kingdom to active specific prerogatives to change legislation in its overseas territories, given how many of them regularly featured in the Panama Papers;***

Or. en

Amendment 80

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 64

Draft motion for a resolution

64. Calls for a Global Summit on ending secrecy to enhance international cooperation and force third countries, and in particular their financial centres, to comply with global standards and for the European Commission to organise such a

Amendment

64. Calls for a Global Summit on ending secrecy to enhance international cooperation and force third countries, and in particular their financial centres, to comply with global standards and for the European Commission to organise such a summit; ***Calls for the Commission and***

summit;

Member States to support the creation of a fully-financed UN tax body to develop and promote international tax standards;

Or. en

Amendment 81

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 69

Draft motion for a resolution

69. Regrets that the current OECD tax committee is not inclusive; ***calls therefore for the creation of a stronger intergovernmental UN tax body that could ensure a voice for developing countries;***

Amendment

69. Regrets that the current OECD tax committee is not inclusive;

Or. en

Amendment 82

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 71

Draft motion for a resolution

71. Calls on the Commission to propose EU-wide legislation on the protection of whistle-blowers; insists that this legislation be horizontal and covers both the public and private sectors;

Amendment

71. Calls on the Commission to propose EU-wide legislation on the protection of whistle-blowers; insists that this legislation be horizontal and covers both the public and private sectors ***and provides protection no matter the reporting channels used by whistle-blowers; Calls for the Fifth Anti-Money Laundering Directive to include effective whistle-blower protection so as to end the situation where obliged entities risk an administrative fine for not reporting suspicions of money laundering to the***

authorities but potentially face criminal prosecution for false reports;

Or. en

Amendment 83

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 76

Draft motion for a resolution

76. Regrets that the Council, its Code of Conduct Group on Business Taxation and some Member States showed little commitment towards the PANA Committee requests for cooperation; believes that a stronger commitment by the Member States is key in order to join efforts and achieve better results;

Amendment

76. Regrets that the Council, its Code of Conduct Group on Business Taxation and some Member States showed little commitment towards the PANA Committee requests for cooperation; believes that a stronger commitment by the Member States is key in order to join efforts and achieve better results; ***Calls on the European Parliament to monitor the activities and progress of the Code of Conduct Group on Business Taxation through regular hearings; Calls on the Commission to present a legislative proposal under Article 116 TFEU by mid-2018 if Member States have not adopted a reform of the Code of Conduct Group's mandate by then;***

Or. en

Amendment 84

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 78

Draft motion for a resolution

78. Stresses that the lack of powers significantly hampered and delayed the

Amendment

78. Stresses that the lack of powers, ***the limited access to documents and the***

work of the inquiry in view of the temporary nature of its investigation and precluded a full assessment of potential breach of EU law;

inability to complete the attendance of witnesses significantly hampered and delayed the work of the inquiry in view of the temporary nature of its investigation and precluded a full assessment of potential breach of EU law;

Or. en

Amendment 85

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 79

Draft motion for a resolution

79. Calls on the EU institutions to strengthen the **EP's** rights of inquiry on the basis of Art. 226 of the Treaty; is of the firm opinion that the ability to subpoena persons of interest is vital for the proper functioning of parliamentary inquiry committees;

Amendment

79. Calls on the EU institutions to strengthen the **Parliament's** rights of inquiry on the basis of Art. 226 of the Treaty; is of the firm opinion that the ability to subpoena persons of interest **and to have access to relevant documents** is vital for the proper functioning of parliamentary inquiry committees;

Or. en

Amendment 86

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé
on behalf of the Verts/ALE Group

Draft motion for a resolution Paragraph 81 a (new)

Draft motion for a resolution

Amendment

81 a. Calls on the European Parliament to establish a permanent Committee of inquiry, on the model of the US Congress;

Or. en

Amendment 87

Molly Scott Cato, Eva Joly, Sven Giegold, Pascal Durand, Ernest Urtasun, Heidi Hautala, Michel Reimon, Jordi Solé

on behalf of the Verts/ALE Group

Draft motion for a resolution

Paragraph 83

Draft motion for a resolution

83. Calls for stronger enforcement powers for the Commission to ensure proper implementation of EU legislation in Member States;

Amendment

83. Calls for stronger enforcement powers ***such as on-site inspections in Member States and audits of competent authorities*** for the Commission to ensure proper implementation of EU legislation in Member States;

Or. en