



07/12/2016

**AMENDMENTS: 35**

**Krišjānis Kariņš, Judith Sargentini**

Prevention of the use of the financial system for the purposes of money laundering or terrorist financing

**Proposal for a directive** COM(2016)0450 - C8-0265/2016 – 2016/0208(COD)

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### **Amendments on Base Acts:**

*AM 2 - Judith Sargentini - Directive 2015/849/EU / Article 3 – point 4 – point f*

*AM 4 - Judith Sargentini - Directive 2015/849/EU / Article 3 – point 6 – point a – second subparagraph*

*AM 5 - Judith Sargentini - Directive 2015/849/EU / Article 3 – point 6 – point b – introductory part*

*AM 6 - Judith Sargentini - Directive 2015/849/EU / Article 7– paragraph 5*

*AM 16 - Judith Sargentini - Directive 2015/849/EU / Article 26 – paragraph 2*

*AM 17 - Judith Sargentini - Directive 2015/849/EU / Article 30 – paragraph 4*

*AM 18 - Judith Sargentini - Directive 2015/849/EU / Article 30 – paragraph 8*

*AM 21 - Judith Sargentini - Directive 2015/849/EU / Article 31 – paragraph 2*

*AM 26 - Judith Sargentini - Directive 2015/849/EU / Article 31 – paragraph 5*

*AM 29 - Judith Sargentini - Directive 2015/849/EU / Article 38*

*AM 32 - Judith Sargentini - Directive 2015/849/EU / Article 64 – paragraph 2*

*AM 33 - Judith Sargentini - Directive 2015/849/EU / Article 64 – paragraph 5*

### **Amendments per language:**

*EN: 35*

**Amendment 1**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 1**  
Directive 2015/849/EU  
Article 2 – paragraph 1 – point 3 – point h a (new)

*Text proposed by the Commission*

*Amendment*

**(h a) art galleries and auction houses.**

Or. en

**Amendment 2**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 2 – point -a (new)**  
Directive 2015/849/EU  
Article 3 – point 4 – point f

*Present text*

*Amendment*

**"(f) all offences, including tax crimes relating to direct taxes and indirect taxes and as defined in the national law of the Member States, which are punishable by deprivation of liberty or a detention order for a maximum of more than one year or, as regards those Member States that have a minimum threshold for offences in their legal system, all offences punishable by deprivation of liberty or a detention order for a minimum of more than six months;"**

**(-a) in point (4), point (f) is replaced by the following:**

**"(f) all offences as defined in the national law of the Member States, which are punishable by deprivation of liberty or a detention order for a maximum of more than one year or, as regards those Member States that have a minimum threshold for offences in their legal system, all offences punishable by deprivation of liberty or a detention order for a minimum of more than six months;"**

Or. en

*(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849&from=EN>)*

**Amendment 3**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**

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

Directive 2015/849/EU

Article 3 – point 4 – point g (new)

*Text proposed by the Commission*

*Amendment*

*(-a a) in point (4), the following point (g) is added:*

*"(g) offences relating to direct taxes and indirect taxes as defined in the national law of the Member States, taking into account Article 57 of this Directive."*

Or. en

**Amendment 4**

**Judith Sargentini, Sven Giegold**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 2 – point -a b (new)**

Directive 2015/849/EU

Article 3 – point 6 – point a – second subparagraph

*Present text*

*Amendment*

"A shareholding of **25** % plus one share or an ownership interest of more than **25** % in the customer held by a natural person shall be an indication of direct ownership. A shareholding of **25** % plus one share or an ownership interest of more than **25** % in the customer held by a corporate entity, which is under the control of a natural person(s), or by multiple corporate entities, which are under the control of the same natural person(s), shall be an indication of indirect ownership. This applies without prejudice to the right of Member States to decide that a lower percentage may be an indication of ownership or control. Control through other means may be determined, inter alia, in accordance with the criteria in

*(-a b) in point (6)(a)(i), second paragraph is replaced by the following:*

"A shareholding of **10** % plus one share or an ownership interest of more than **10** % in the customer held by a natural person shall be an indication of direct ownership. A shareholding of **10** % plus one share or an ownership interest of more than **10** % in the customer held by a corporate entity, which is under the control of a natural person(s), or by multiple corporate entities, which are under the control of the same natural person(s), shall be an indication of indirect ownership. This applies without prejudice to the right of Member States to decide that a lower percentage may be an indication of ownership or control. Control through other means may be determined, inter alia, in accordance with the criteria in

Article 22(1) to (5) of Directive  
2013/34/EU of the European Parliament  
and of the Council."

Article 22(1) to (5) of Directive  
2013/34/EU of the European Parliament  
and of the Council."

Or. en

(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849&from=EN>)

**Amendment 5**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 2 – point a a (new)**  
Directive 2015/849/EU  
Article 3 – point 6 – point b – introductory part

*Present text*

*Amendment*

"(b) in the case of trusts:"

***(a a) in Article 3(6)(b), introductory part  
is replaced by the following:***

***"(b) in the case of trusts - all following  
persons:"***

Or. en

(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849&from=EN>)

**Amendment 6**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 2 a (new)**  
Directive 2015/849/EU  
Article 7– paragraph 5

*Present text*

*Amendment*

"5. Member States shall make the results of  
their risk assessments available to the  
Commission, the ESAs and the other  
Member States."

***(2 a) in Article 7, paragraph 5 is  
replaced by the following:***

***"5. Member States shall make the results of  
their risk assessments available to the  
Commission, the ESAs and the other  
Member States. A summary of the  
assessment shall be made publicly  
available. That summary shall not contain  
classified information."***

(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849&from=EN>)

## Amendment 7

Judith Sargentini, Sven Giegold

### Proposal for a directive

#### Article 1 – paragraph 1 – point 6

Directive 2015/849/EU

Article 18 – paragraph 1

#### *Text proposed by the Commission*

In the cases referred to in Articles **19** to 24, as well as in other cases of higher risk that are identified by Member States or obliged entities, Member States shall require obliged entities to apply enhanced customer due diligence measures to manage and mitigate those risks appropriately.;

#### *Amendment*

In the cases referred to in Articles **18a** to 24, as well as in other cases of higher risk that are identified by Member States or obliged entities, Member States shall require obliged entities to apply enhanced customer due diligence measures to manage and mitigate those risks appropriately.;

Or. en

## Amendment 8

Judith Sargentini, Sven Giegold

### Proposal for a directive

#### Article 1 – paragraph 1 – point 7

Directive 2015/849/EU

Article 18a – paragraph 1 – introductory part

#### *Text proposed by the Commission*

1. With respect to transactions involving high risk third countries, Member States shall require that, when dealing with natural persons or legal entities established in the third countries identified as high-risk third countries pursuant to Article 9 (2), obliged entities shall apply at least all the following enhanced customer due diligence measures:

#### *Amendment*

1. With respect to **business relationships or** transactions involving high risk third countries, Member States shall require that, when dealing with natural persons or legal entities established in the third countries identified as high-risk third countries pursuant to Article 9 (2), obliged entities shall apply at least all the following enhanced customer due diligence measures:

Or. en

**Amendment 9**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 7**  
Directive 2015/849/EU  
Article 18a – paragraph 1 – point a

*Text proposed by the Commission*

(a) obtaining additional information on the customer;

*Amendment*

(a) obtaining additional information on the customer ***and on the beneficial owner;***

Or. en

**Amendment 10**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 7**  
Directive 2015/849/EU  
Article 18a – paragraph 1 – point c

*Text proposed by the Commission*

(c) obtaining information on the source of funds or source of wealth of the customer;

*Amendment*

(c) obtaining information on the source of funds or source of wealth of the customer ***and of the beneficial owner;***

Or. en

**Amendment 11**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 7**  
Directive 2015/849/EU  
Article 18a – paragraph 1a (new)

*Text proposed by the Commission*

*Amendment*

***1 a. In addition to the measures provided in paragraph 1, Member States shall apply the following measures to third countries identified as high-risk***

*third countries pursuant to Article 9(2) in compliance with international obligations of the Union:*

*(a) requiring increased supervisory examination or external audit requirements for branches and subsidiaries of financial institutions based in the country concerned;*

*(b) requiring increased external audit requirements for financial groups with respect to any of their branches and subsidiaries located in the country concerned.*

Or. en

**Amendment 12**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 7**  
Directive 2015/849/EU  
Article 18a – paragraph 2

*Text proposed by the Commission*

2. In addition to the measures provided in paragraph 1 and in compliance with international obligations of the Union, Member States may require obliged entities, when dealing with natural persons or legal entities established in the third countries identified as high-risk third countries pursuant to Article 9(2) to apply one or several additional mitigating measures:

*Amendment*

2. In addition to the measures provided in paragraph 1 and ***1a and*** in compliance with international obligations of the Union, Member States may require obliged entities, when dealing with natural persons or legal entities established in the third countries identified as high-risk third countries pursuant to Article 9(2) to apply one or several additional mitigating measures:

Or. en

**Amendment 13**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 7**  
Directive 2015/849/EU  
Article 18a – paragraph 3



*Text proposed by the Commission*

*Amendment*

3. In addition to the measures provided in paragraph 1, Member States may apply one of the following measures to third countries identified as high-risk third countries pursuant to Article 9(2) in compliance with international obligations of the Union:

3. In addition to the measures provided in paragraph 1 **and 1a**, Member States may apply one of the following measures to third countries identified as high-risk third countries pursuant to Article 9(2) in compliance with international obligations of the Union:

Or. en

**Amendment 14**

**Judith Sargentini, Sven Giegold**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 7**

Directive 2015/849/EU

Article 18a – paragraph 3 – point e

*Text proposed by the Commission*

*Amendment*

*(e) requiring increased supervisory examination or external audit requirements for branches and subsidiaries of financial institutions based in the country concerned;*

*deleted*

Or. en

**Amendment 15**

**Judith Sargentini, Sven Giegold**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 7**

Directive 2015/849/EU

Article 18a – paragraph 3 – point f

*Text proposed by the Commission*

*Amendment*

*(f) requiring increased external audit requirements for financial groups with respect to any of their branches and subsidiaries located in the country concerned.*

*deleted*

**Amendment 16**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 7 a (new)**  
Directive 2015/849/EU  
Article 26 – paragraph 2

*Present text*

"2. Member States shall prohibit obliged entities from relying on third parties established in high-risk third countries.  
***Member States may exempt branches and majority-owned subsidiaries of obliged entities established in the Union from that prohibition where those branches and majority-owned subsidiaries fully comply with the group-wide policies and procedures in accordance with Article 45.***"

*Amendment*

***(7 a) in Article 26, paragraph 2 is replaced by the following:***

"2. Member States shall prohibit obliged entities from relying on third parties established in high-risk third countries."

Or. en

*(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849&from=EN>)*

**Amendment 17**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 9 – point a a (new)**  
Directive 2015/849/EU  
Article 30 – paragraph 4

*Present text*

"4. Member States shall require that the information held in the central register referred to in paragraph 3 is adequate,

*Amendment*

***(a a) paragraph 4 is replaced by the following:***

"4. Member States shall require that the information held in the central register referred to in paragraph 3 is adequate,

accurate and current."

accurate and current. **Member States shall require that the obliged entities report cases of missing or inaccurate disclosures.**"

Or. en

(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849&from=EN>)

**Amendment 18**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 9 – point b a (new)**  
Directive 2015/849/EU  
Article 30 – paragraph 8

*Present text*

"8. Member States shall require that obliged entities do not rely exclusively on the central register referred to in paragraph 3 to fulfil their customer due diligence requirements in accordance with Chapter II. Those requirements shall be fulfilled by using a risk-based approach."

*Amendment*

**(b a) paragraph 8 is replaced by the following:**

"8. Member States shall require that obliged entities do not rely exclusively on the central register referred to in paragraph 3 to fulfil their customer due diligence requirements in accordance with Chapter II. Those requirements shall be fulfilled by using a risk-based approach. **Whenever entering into a new customer relationship with a corporate or other legal entity subject to registration of beneficial ownership information pursuant to paragraph 3, the obliged entities shall collect proof of registration.**"

Or. en

(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849&from=EN>)

**Amendment 19**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 9 – point c**  
Directive 2015/849/EU  
Article 30 – paragraph 9 – first subparagraph

*Text proposed by the Commission*

In exceptional circumstances to be laid down in national law, where the access referred to in point (b) of paragraph 5 would expose the beneficial owner to the risk of **fraud**, kidnapping, blackmail, violence or intimidation, or where the beneficial owner is a minor or otherwise incapable, Member States may provide for an exemption from such access to all or part of the information on the beneficial ownership on a case-by-case basis.

*Amendment*

In exceptional circumstances to be laid down in national law, where the access referred to in point (b) of paragraph 5 would expose the beneficial owner to the risk of kidnapping, blackmail, violence or intimidation, or where the beneficial owner is a minor or otherwise incapable, Member States may provide for an exemption from such access to all or part of the information on the beneficial ownership on a case-by-case basis. ***Member States shall ensure that these exemptions are granted upon an evaluation of the exceptional nature of the circumstances, with the evaluation accessible to the Commission upon request. Exemptions shall be reassessed at regular intervals of at least every two years to avoid abuse. When an exemption is granted, this has to be clearly indicated in the register.***

Or. en

**Amendment 20**

**Judith Sargentini, Sven Giegold**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 10 – point a**

Directive 2015/849/EU

Article 31 – paragraph 1 – first subparagraph

*Text proposed by the Commission*

Member States shall ensure that this Article applies to trusts and other types of legal arrangements having a structure or functions similar to trusts, such as, inter alia, fiducie, Treuhand or fideicomiso.

*Amendment*

Member States shall ensure that this Article applies to trusts and other types of legal arrangements having a structure or functions similar to trusts, such as, inter alia, fiducie, Treuhand or fideicomiso. ***Member States shall define the characteristics to determine where legal arrangements have a structure or functions similar to trusts.***

Or. en

**Amendment 21**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 10 – point a (new)**

Directive 2015/849/EU

Article 31 – paragraph 2

*Present text*

"2. Member States shall ensure that trustees disclose their status and provide the information referred to in paragraph 1 to obliged entities in a timely manner *where, as a trustee, the trustee forms a business relationship or carries out an occasional transaction above the thresholds set out in points (b), (c) and (d) of Article 11.*"

*Amendment*

*(a a) paragraph 2 is replaced by the following:*

"2. Member States shall ensure that trustees *and other beneficial owners* disclose their status and provide the information referred to in paragraph 1 to obliged entities in a timely manner."

Or. en

(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849&from=EN>)

**Amendment 22**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 10 – point b**

Directive 2015/849/EU

Article 31 – paragraph 3a

*Text proposed by the Commission*

3a. The information referred to in paragraph 1 shall be held in a central register set up by the Member State where the trust is administered.;

*Amendment*

3a. The information referred to in paragraph 1 shall be held in a central register *referred to in Article 30(3)* set up by the Member State where the trust is administered.;

Or. en

**Amendment 23**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 10 – point d**  
Directive 2015/849/EU  
Article 31 – paragraph 4a – first subparagraph

*Text proposed by the Commission*

The information held in the register referred to in paragraph 3a of this Article with respect to any other trusts than those referred to in Article 7b (b) of Directive (EC) 2009/101 shall be accessible to any person or organisation *that can demonstrate a legitimate interest*.

*Amendment*

The information held in the register referred to in paragraph 3a of this Article with respect to any other trusts than those referred to in Article 7b (b) of Directive (EC) 2009/101 shall be accessible to any person or organisation.

Or. en

**Amendment 24**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 10 – point d**  
Directive 2015/849/EU  
Article 31 – paragraph 4a – second subparagraph

*Text proposed by the Commission*

The information accessible to persons and organisations *that can demonstrate a legitimate interest* shall consist of the name, the month and year of birth, the nationality and the country of residence of the beneficial owner as defined in Article 3(6)(b).

*Amendment*

The information accessible to persons and organisations shall consist of the name, the month and year of birth, the nationality and the country of residence of the beneficial owner as defined in Article 3(6)(b).

Or. en

**Amendment 25**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 10 – point d**  
Directive 2015/849/EU  
Article 31 – paragraph 4b

*Text proposed by the Commission*

4b. Whenever entering into a new customer relationship with a trust or other legal arrangement subject to registration of beneficial ownership information pursuant to paragraph 3a, the obliged entities shall collect proof of registration *whenever applicable*;

*Amendment*

4b. Whenever entering into a new customer relationship with a trust or other legal arrangement subject to registration of beneficial ownership information pursuant to paragraph 3a, the obliged entities shall collect proof of registration.;

Or. en

**Amendment 26**

**Judith Sargentini, Sven Giegold**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 10 – point d a (new)**

Directive 2015/849/EU

Article 31 – paragraph 5

*Present text*

"5. Member States shall require that the information held in the central register referred to in paragraph 4 is adequate, accurate and up-to-date."

*Amendment*

*(d a) paragraph 5 is replaced by the following:*

"5. Member States shall require that the information held in the central register referred to in paragraph 4 is adequate, accurate and up-to-date. *Member States shall require that the obliged entities report cases of missing or inaccurate disclosures.*"

Or. en

(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849&from=EN>)

**Amendment 27**

**Judith Sargentini, Sven Giegold**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 10 – point e**

Directive 2015/849/EU

Article 31 – paragraph 7a – first subparagraph

*Text proposed by the Commission*

In exceptional circumstances laid down in national law, where the access referred to in paragraphs 4 and 4a would expose the beneficial owner to the risk of **fraud**, kidnapping, blackmail, violence or intimidation, or where the beneficial owner is a minor or otherwise incapable, Member States may provide for an exemption from such access to all or part of the information on the beneficial ownership on a case-by-case basis.

*Amendment*

In exceptional circumstances laid down in national law, where the access referred to in paragraphs 4 and 4a would expose the beneficial owner to the risk of kidnapping, blackmail, violence or intimidation, or where the beneficial owner is a minor or otherwise incapable, Member States may provide for an exemption from such access to all or part of the information on the beneficial ownership on a case-by-case basis. ***Member States shall ensure that these exemptions are granted upon an evaluation of the exceptional nature of the circumstances, with the evaluation accessible to the Commission upon request. Exemptions shall be reassessed at regular intervals of at least every two years to avoid abuse. When an exemption is granted, this has to be clearly indicated in the register.***

Or. en

**Amendment 28**

**Judith Sargentini, Sven Giegold**

**Proposal for a directive**

**Article 1 – paragraph 1 – point 10 – point h a (new)**

Directive 2015/849/EU

Article 31 – paragraph 10a (new)

*Text proposed by the Commission*

*Amendment*

***(h a) the following paragraph 10a is added:***

***"***

***10a. Member States shall notify to the Commission the categories and characteristics of the legal arrangements that have been identified pursuant to the paragraph 1 within 12 months from the entry into the force of this Directive and upon expiry of that period the***



*Commission should publish within 2 months in the Official Journal of the European Union the consolidated list of such legal arrangements.*

*By 26 June 2020, the Commission shall submit a report to the European Parliament and to the Council assessing whether all legal arrangements which have a structure and function similar to trusts governed under the law of Member States were duly identified and made subject to the obligations as set out in this Directive. Where appropriate, the Commission shall take the necessary steps to act upon the findings of that report.*

"

Or. en

**Amendment 29**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 13 a (new)**  
Directive 2015/849/EU  
Article 38

*Present text*

"Member States shall ensure that individuals, including employees and representatives of the obliged entity, who report suspicions of money laundering or terrorist financing internally or to the FIU, are protected from being exposed to threats or hostile action, and in particular from adverse or discriminatory employment actions."

*Amendment*

*(13 a) Article 38 is replaced by the following:*

"

*Member States shall ensure that individuals, including employees and representatives of the obliged entity who report suspicions of money laundering or terrorist financing internally, externally*

or to the FIU, are protected from being exposed to threats, *retaliatory* or hostile action, and in particular from adverse or discriminatory employment actions, *civil claims and criminal charges linked to such disclosure*."

Or. en

(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849&from=EN>)

**Amendment 30**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 16 a (new)**  
Directive 2015/849/EU  
Article 48a (new)

*Text proposed by the Commission*

*Amendment*

***(16 a) the following Article 48a is inserted:***

***"Article 48a***

***1. Commission experts shall carry out general and specific audits in the competent authorities of the Member States. The Commission may appoint experts from Member States to assist its own experts. General and specific audits shall be carried out on a regular basis. Their main purpose shall be to verify that competent authorities take action in accordance with the risk assessments and in compliance with this Directive. The Commission may, in advance of carrying out such audits, request that the Member States provide, as soon as possible, any relevant information.***

***2. Specific audits and inspections in one or more specific areas may supplement general audits. These specific audits and inspections shall in particular serve to:***

***(a) verify the implementation of the recommendations on the measures***

*suitable for addressing the risks identified in risk assessments and may include, as appropriate, on-the-spot inspections of competent authorities;*

*(b) verify the functioning and organisation of competent authorities;*

*(c) investigate important or recurring problems in the Member States;*

*(d) investigate emergency situations, emerging problems or new developments in the Member States.*

*3. The Commission shall report on the findings of each audit carried out. Its report shall, if appropriate, contain recommendations for Member States to be included into the recommendations referred to in Article 7(5a). The Commission shall make its reports publicly available. The Commission shall provide the relevant competent authority with a draft report for comments, take those comments into consideration in preparing the final report and publish the competent authority's comments together with the final report.*

*4. The Commission shall establish an annual control programme, communicate it to Member States in advance, and report on its results. The Commission may amend the programme to take account of developments in the fields of AML/CFT.*

*5. Member States shall:*

*(a) take appropriate follow-up action in the light of the recommendations resulting from the audits;*

*(b) give all necessary assistance and provide all documentation and other technical support that Commission experts request to enable them to carry out the audits efficiently and effectively;*

*(c) ensure that Commission experts have access to all premises or parts of premises and to information, including computing*

*systems, relevant to the execution of their duties.*

*6. The Commission shall be empowered to adopt delegated acts in accordance with Article 64 in order to draw up detailed rules concerning the audits."*

Or. en

**Amendment 31**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 21**  
Directive 2015/849/EU  
Article 57

*Text proposed by the Commission*

Differences between national law definitions of *tax crimes* shall not impede the ability of FIUs to provide assistance to another FIU and shall not limit the exchange, dissemination and the use of information pursuant to Articles 53, 54 and 55.;

*Amendment*

Differences between national law definitions of *predicate offences* shall not impede the ability of FIUs to provide assistance to another FIU and shall not limit the exchange, dissemination and the use of information pursuant to Articles 53, 54 and 55.;

Or. en

**Amendment 32**  
**Judith Sargentini, Sven Giegold**

**Proposal for a directive**  
**Article 1 – paragraph 1 – point 21 a (new)**  
Directive 2015/849/EU  
Article 64 – paragraph 2

*Present text*

"2. The power to adopt delegated acts referred to in Article 9 shall be conferred on the Commission for an indeterminate period of time from 25 June 2015."

*Amendment*

*(21 a) in Article 64, paragraph 2 is replaced by the following:*

"2. The power to adopt delegated acts referred to in Article 9 *and Article 48a* shall be conferred on the Commission for an indeterminate period of time from 25

*(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849&from=EN>)*

### **Amendment 33**

**Judith Sargentini, Sven Giegold**

#### **Proposal for a directive**

**Article 1 – paragraph 1 – point 21 b (new)**

Directive 2015/849/EU

Article 64 – paragraph 5

#### *Present text*

"5. A delegated act adopted pursuant to Article 9 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of one month of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by one month at the initiative of the European Parliament or of the Council."

#### *Amendment*

***(21 b) in Article 64, paragraph 5 is replaced by the following:***

"5. A delegated act adopted pursuant to Article 9 **and Article 48a** shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of one month of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by one month at the initiative of the European Parliament or of the Council."

*(<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849&from=EN>)*

### **Amendment 34**

**Judith Sargentini, Sven Giegold**

#### **Proposal for a directive**

**Article 2 – paragraph 1 – point 2**

Directive 2009/101/EC

Article 7b – paragraph 2

*Text proposed by the Commission*

2. The disclosure of beneficial ownership information as referred to in paragraph 1 shall be ensured through the central registers referred to in Article 30(3) **and Article 31(3a)** of Directive 2015/849.

*Amendment*

2. The disclosure of beneficial ownership information as referred to in paragraph 1 shall be ensured through the central registers referred to in Article 30(3) of Directive 2015/849.

Or. en

**Amendment 35**

**Judith Sargentini, Sven Giegold**

**Proposal for a directive**

**Article 2 – paragraph 1 – point 2**

Directive 2009/101/EC

Article 7b – paragraph 4

*Text proposed by the Commission*

4. In exceptional circumstances laid down in national law, where the access to the information set out in paragraph 1 would expose the beneficial owner to the risk of **fraud**, kidnapping, blackmail, violence or intimidation, or where the beneficial owner is a minor or otherwise incapable, Member States may provide for an exemption from the compulsory disclosure of to all or part of the information on the beneficial ownership on a case-by-case basis.

*Amendment*

4. In exceptional circumstances laid down in national law, where the access to the information set out in paragraph 1 would expose the beneficial owner to the risk of kidnapping, blackmail, violence or intimidation, or where the beneficial owner is a minor or otherwise incapable, Member States may provide for an exemption from the compulsory disclosure of to all or part of the information on the beneficial ownership on a case-by-case basis. ***Member States shall ensure that these exemptions are granted upon an evaluation of the exceptional nature of the circumstances, with the evaluation accessible to the Commission upon request. Exemptions shall be reassessed at regular intervals of at least every two years to avoid abuse. Any exemption granted must be clearly indicated in the register.***

Or. en