



17/09/2018

AMENDMENTS: 35

Sven Giegold

Establishing the "Fiscalis" programme for cooperation in the field of taxation

Proposal for a regulation COM(2018)0443 - C8-0260/2018 – 2018/0233(COD)

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EUROPEAN PARLIAMENT

Committee on Economic and Monetary Affairs

17/09/2018

Sven Giegold

Establishing the "Fiscalis" programme for cooperation in the field of taxation

Proposal for a regulation COM(2018)0443 - C8-0260/2018 – 2018/0233(COD)

Amendment 1

Proposal for a regulation

Recital 3

Text proposed by the Commission

(3) In providing a framework for actions which supports the single market, fosters Union **competitiveness** and protects the financial and economic interests of the Union and its Member States, the Programme should contribute to preventing and fighting tax fraud, tax evasion and tax avoidance; preventing and reducing unnecessary administrative burden for citizens and businesses in cross-border transactions; achieving the full potential of the single market and fostering Union **competitiveness; and** supporting a joint Union approach in international fora.

Amendment

(3) In providing a framework for actions which supports the single market, fosters **fair competition in the** Union and protects the financial and economic interests of the Union and its Member States, the Programme should contribute to preventing and fighting tax fraud, tax evasion and tax avoidance; preventing and reducing unnecessary administrative burden for citizens and businesses in cross-border transactions; **supporting fairer and more efficient tax systems;** achieving the full potential of the single market and fostering **fair competition in the** Union; **as well as** supporting a joint Union approach in international fora.

Or. en

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Amendment 2

Proposal for a regulation

Recital 5

Text proposed by the Commission

(5) In order to support the process of accession and association by third countries, the Programme should be open to the participation of acceding and candidate countries as well as potential candidates and partner countries of the European Neighbourhood Policy if certain conditions are fulfilled. It may also be open to other third countries, in accordance with the conditions laid down in specific agreements between the Union and those countries covering their participation to any Union programme.

Amendment

(5) In order to support the process of accession and association by third countries, the Programme should be open to the participation of acceding and candidate countries as well as potential candidates and partner countries of the European Neighbourhood Policy if certain conditions are fulfilled. It may also be open to ***the United Kingdom after it leaves the European Union, and*** other third ***countries, especially least developed*** countries, in accordance with the conditions laid down in specific agreements between the Union and those countries covering their participation to any Union programme.

Or. en

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Amendment 3

Proposal for a regulation

Recital 7

Text proposed by the Commission

(7) The actions which applied under the Fiscalis 2020 programme have proven to be adequate and should therefore be maintained. In order to provide more simplicity and flexibility in the execution of the Programme and thereby better deliver on its objectives, the actions should be defined only in terms of overall categories with a list of illustrative examples of concrete activities. Through cooperation and capacity building, the Fiscalis programme should also promote and support the uptake and leverage of innovation to further improve the capabilities to deliver on the core priorities of taxation.

Amendment

(7) The actions which applied under the Fiscalis 2020 programme have proven to be adequate and should therefore be maintained. In order to provide more simplicity and flexibility in the execution of the Programme and thereby better deliver on its objectives, the actions should be defined only in terms of overall categories with a list of illustrative examples of concrete activities. ***However, actions should aim at implementing a non-exhaustive list of topics, identified as priority topics to protect the financial and economic interests of the Union and its Member States.*** Through cooperation and capacity building, the Fiscalis programme should also promote and support the uptake and leverage of innovation to further improve the capabilities to deliver on the core priorities of taxation.

Or. en

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Amendment 4

Proposal for a regulation

Recital 8

Text proposed by the Commission

(8) Given the increasing mobility of taxpayers, the number of cross-border transactions and the internationalisation of financial instruments, which go well beyond the Union borders, adaptations of or extensions of European electronic systems to third countries not associated to the Programme and international organisations could have an interest for the Union or the Member States. In particular, they would avoid the administrative burden and the costs implied by developing and operating two similar electronic systems for, respectively, Union and international exchanges of information. Therefore, when duly justified by such an interest, adaptations of or extensions to European electronic systems for cooperation with third countries and international organisations should be eligible costs under the Programme.

Amendment

(8) Given the increasing mobility of taxpayers, the number of cross-border transactions and the internationalisation of financial instruments, which go well beyond the Union borders, adaptations of or extensions of European electronic systems to third countries not associated to the Programme and international organisations could have an interest for the Union or the Member States. In particular, they would avoid the administrative burden and the costs implied by developing and operating two similar electronic systems for, respectively, Union and international exchanges of information. Therefore, when duly justified by such an interest, adaptations of or extensions to European electronic systems for cooperation with third countries and international organisations should be eligible costs under the Programme. ***Specific actions with least developed countries, especially on automatic information sharing, should***

*also be encouraged under this
programme.*

Or. en

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Amendment 5

Proposal for a regulation

Recital 9

Text proposed by the Commission

(9) Considering the importance of **globalisation**, the Programme should continue to provide the possibility of involving external experts within the meaning of Article 238 of the Financial Regulation. Those external experts should mainly be representatives of governmental authorities, including from non-associated third countries, as well as representatives of international organisations, economic operators, taxpayers and civil society.

Amendment

(9) Considering the importance of **tax cooperation and the fight against tax fraud, tax evasion and tax avoidance**, the Programme should continue to provide the possibility of involving external experts within the meaning of Article 238 of the Financial Regulation. Those external experts should mainly be representatives of governmental authorities, including from non-associated third countries, as well as representatives of international organisations, economic operators, taxpayers and civil society. **The selection of experts shall be balanced and transparent, experts shall declare their professional interests and demonstrate that there is no conflict of interest with their professional role. Representation of business and civil society interests should be guaranteed on an equal footing.**

Or. en

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Amendment 6

Proposal for a regulation

Recital 13

Text proposed by the Commission

(13) This Regulation should be implemented by means of work programmes. In view of the mid to long-term nature of the objectives pursued and building on experience gained over time, work programmes should be able to cover several years. The shift from annual to multiannual work programmes will reduce the administrative burden for both the Commission and Member States.

Amendment

(13) This Regulation should be implemented by means of work programmes. In view of the mid to long-term nature of the objectives pursued and building on experience gained over time, work programmes should be able to cover several years. The shift from annual to multiannual work programmes will reduce the administrative burden for both the Commission and Member States.
Multiannual work programmes shall reflect all relevant information produced in the context of annual reports or mapping exercises as referred to in Article 19. These annual reports should be publicly available in order to inform taxpayers about best practices, lessons learnt, challenges and remaining obstacles identified within the Programme.

Or. en

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Amendment 7

Proposal for a regulation

Recital 14

Text proposed by the Commission

(14) In order to ***ensure uniform conditions for the implementation of*** this Regulation, ***implementing powers should be conferred to the Commission. Those powers should be exercised*** in accordance with ***Regulation (EU) No 182/2011*** of the European ***Parliament and of the Council***²²

²² Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

Amendment

(14) In order to ***supplement*** this Regulation, ***the power to adopt acts*** in accordance with ***Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of the adoption of work programmes.***

²² Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

Or. en

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Amendment 8

Proposal for a regulation

Recital 15

Text proposed by the Commission

(15) Pursuant to paragraph 22 and 23 of the Inter-institutional agreement for Better Law-Making of 13 April 2016²³, there is a need to evaluate this programme on the basis of information collected through specific monitoring requirements, while avoiding overregulation and administrative burdens, in particular on Member States. These requirements, where appropriate, can include measurable indicators, as a basis for evaluating the effects of the Instrument on the ground.

²³ Interinstitutional Agreement between the European Parliament, the Council of the

Amendment

(15) Pursuant to paragraph 22 and 23 of the Inter-institutional agreement for Better Law-Making of 13 April 2016²³, there is a need to evaluate this programme on the basis of information collected through specific monitoring requirements, while avoiding overregulation and administrative burdens, in particular on Member States. These requirements, where appropriate, can include measurable indicators, as a basis for evaluating the effects of the Instrument on the ground. ***Annual reports as well as regular evaluation reports should be produced with the objective not only to assess quantitative indicators but to report on achievements of qualitative impact, such as improvement of information sharing or the recovery of proceeds of tax fraud and tax evasion.***

²³ Interinstitutional Agreement between the European Parliament, the Council of the

European Union and the European
Commission on Better Law-making of 13
April 2016; OJ L 123, 12.5.2016, p. 1-14.

European Union and the European
Commission on Better Law-making of 13
April 2016; OJ L 123, 12.5.2016, p. 1-14.

Or. en

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Amendment 9

Proposal for a regulation

Article 2 – paragraph 1 – point 1 – point e

Text proposed by the Commission

(e) other taxes and duties referred to in Article 2(1)(a) of Council Directive 2010/24/EU³³ in so far as they are relevant for the single market and for administrative cooperation between the Member States;

³³ Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 84, 31.3.2010, p. 1).

Amendment

(e) other ***direct or indirect*** taxes and duties, referred to in Article 2(1)(a) of Council Directive 2010/24/EU³³, ***including corporate income taxes***, in so far as they are relevant for the single market and for administrative cooperation between the Member States;

³³ Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 84, 31.3.2010, p. 1).

Or. en

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Amendment 10

Proposal for a regulation

Article 2 – paragraph 1 – point 4 a (new)

Text proposed by the Commission

Amendment

(4 a) “least developed country” means a low-income third country confronted to severe structural impediments to sustainable development as defined by the United Nations.

Or. en

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Amendment 11

Proposal for a regulation

Article 3 – paragraph 1

Text proposed by the Commission

1. The Programme has the general objective to support tax authorities and taxation to enhance the functioning of the single market, foster Union **competitiveness** and protect the financial and economic interests of the Union and its Member States.

Amendment

1. The Programme has the general objective to support tax authorities and taxation to enhance the functioning of the single market, foster **fair competition in the** Union and protect the financial and economic interests of the Union and its Member States, **including from tax fraud, tax evasion and tax avoidance.**

Or. en

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Amendment 12

Proposal for a regulation

Article 3 – paragraph 2

Text proposed by the Commission

2. The Programme has the specific objective to support tax policy, tax cooperation and administrative capacity building, including human competency and the development and operation of the European electronic systems.

Amendment

2. The Programme has the specific objective to support tax policy ***and its proper implementation, foster*** tax cooperation, ***exchange of tax information*** and administrative capacity building, including human competency and the development and operation of the European electronic systems

Or. en

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Amendment 13

Proposal for a regulation

Article 4 – paragraph 1

Text proposed by the Commission

1. The financial envelope for the implementation of the Programme for the period 2021 – 2027 shall be EUR 270 000 000 in *current* prices.

Amendment

1. The financial envelope for the implementation of the Programme for the period 2021 – 2027 shall be EUR 270 000 000 in *constant* prices.

Or. en

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Amendment 14

Proposal for a regulation Article 4 – paragraph 2

Text proposed by the Commission

2. The amount referred to in paragraph 1 may *also* cover expenses for preparation, monitoring, control, audit, evaluation and other activities for managing the Programme and evaluating the achievement of its objectives. It may moreover cover expenses relating to studies, meetings of experts, information and communication actions, in so far as they are related to the objectives of the Programme, as well as expenses linked to information technology networks focusing on information processing and exchange, including corporate information technology tools and other technical and administrative assistance needed in connection with the management of the Programme.

Amendment

2. The amount referred to in paragraph 1 may *inter alia* cover expenses for preparation, monitoring, control, audit, evaluation and other activities for managing the Programme and evaluating the achievement of its objectives. It may moreover cover expenses relating to studies, meetings of experts, information and communication actions, in so far as they are related to the objectives of the Programme, as well as expenses linked to information technology networks focusing on information processing and exchange, including corporate information technology tools and other technical and administrative assistance needed in connection with the management of the Programme.

Or. en

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Amendment 15

Proposal for a regulation

Article 5 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

Least developed countries shall be encouraged to participate in accordance with the conditions laid down in a specific agreement covering their participation. Contrary to point c of paragraph 1, their participation shall be cost-free for them and shall focus on achieving international tax objectives, such as automatic exchange of tax information. The specific agreement shall guarantee the rights of the Union to ensure sound financial management and to protect its financial interests.

Or. en

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Amendment 16

Proposal for a regulation

Article 7 – paragraph 2 – point b

Text proposed by the Commission

(b) project-based structured collaboration;

Amendment

(b) project-based structured collaboration, ***including joint audits, which shall be considered a priority eligible action;***

Or. en

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Amendment 17

Proposal for a regulation

Article 7 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. Actions referred to in paragraph 1 shall cover the following non-exhaustive list of priority topics:

(a) Efficient information exchange, including group requests, and development of useable formats taking into account initiatives at international level^{1a};

(b) Remove obstacles to cross-border cooperation;

(c) Set-up of high-quality registers for the beneficial owners of companies, land and real estate, bank accounts, life insurance contracts, and seamless interconnection between these registers;

(d) Combatting cross-border VAT fraud;

(e) Recovery of taxes, including taxes not paid according to the European Savings Tax Directive (EUSTD);

(f) Implementation of unified national IT

*tools with the view to develop common
interfaces to allow for the inter-
connection of national IT systems;*

1a

<http://www.oecd.org/tax/transparency/global-forum-handbook-2016.pdf>

Or. en

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Amendment 18

Proposal for a regulation

Article 8 – title

Text proposed by the Commission

Amendment

External experts

Participation of experts

Or. en

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Amendment 19

Proposal for a regulation Article 8 – paragraph 1

Text proposed by the Commission

1. Wherever beneficial for the achievement of the actions implementing the objectives referred to in Article 3, representatives of governmental authorities, including those from third countries not associated to the programme pursuant to Article 5, ***representatives of international and other relevant organisations, of economic operators and organisations representing economic operators and of civil society*** may take part ***as external experts*** to actions organised under the Programme.

Amendment

1. Wherever beneficial for the achievement of the actions implementing the objectives referred to in Article 3, representatives of governmental authorities, including those from third countries not associated to the programme pursuant to Article 5, may take part to actions organised under the Programme.

Or. en

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Amendment 20

Proposal for a regulation

Article 8 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1 a. Wherever beneficial for the achievement of the actions implementing the objectives referred to in Article 3, representatives of international and other relevant organisations, of economic operators and organisations representing economic operators and of civil society may take part as external experts to actions organised under the Programme. Such participation should be decided on an ad-hoc basis, based on needs.

Or. en

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Amendment 21

Proposal for a regulation

Article 8 – paragraph 2

Text proposed by the Commission

2. Costs incurred by the external experts referred to in paragraph *I* shall be eligible for reimbursement under the Programme in accordance with the provisions of Article 238 of the Financial Regulation.

Amendment

2. Costs incurred by the external experts referred to in paragraph *Ia* shall be eligible for reimbursement under the Programme in accordance with the provisions of Article 238 of the Financial Regulation.

Or. en

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Amendment 22

Proposal for a regulation

Article 8 – paragraph 3

Text proposed by the Commission

3. The external experts shall be selected by the Commission based on their skills, experience and knowledge relevant to the specific action, avoiding any potential conflict of interest.

Amendment

3. The external experts shall be selected by the Commission ***in a transparent and balanced manner***, based on their skills, experience and knowledge relevant to the specific action, avoiding any potential conflict of interest. ***The Commission shall ensure representation of business, trade unions and civil society interest on an equal footing. It shall clarify whether experts participate on their own behalf or on behalf of another economic operator. The list of intervening experts should be publicly available on the Commission's website.***

Or. en

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Amendment 23

Proposal for a regulation

Article 10 – paragraph 1

Text proposed by the Commission

1. By derogation to Article 190 of the Financial Regulation, the Programme may finance up to 100 % of eligible costs of an action.

Amendment

1. By derogation to Article 190 of the Financial Regulation, the Programme may finance up to 100 % of eligible costs of an action, *with the priority to cover travel expenses*.

Or. en

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Amendment 24

Proposal for a regulation

Article 12 – paragraph 3

Text proposed by the Commission

3. Member States shall notify the Commission of the completion of each task allocated to them under the Multi-Annual Strategic Plan for Taxation referred to in paragraph 1. They shall also regularly report to the Commission on progress with their tasks.

Amendment

3. Member States shall notify the Commission of the completion of each task allocated to them under the Multi-Annual Strategic Plan for Taxation referred to in paragraph 1. They shall also regularly report to the Commission on progress with their tasks *related to the entire Fiscalis Programme*.

Or. en

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Amendment 25

Proposal for a regulation

Article 12 – paragraph 5

Text proposed by the Commission

5. No later than 31 October of each year, the Commission shall, on the basis of the annual reports referred to in paragraph 4, establish a consolidated report assessing the progress made by Member States and the Commission in the implementation of the plan referred to in paragraph 1 and make that report public.

Amendment

5. No later than 31 October of each year, the Commission shall, on the basis of the annual reports referred to in paragraph 4, establish a consolidated report assessing the progress made by Member States and the Commission in the implementation of the plan referred to in paragraph 1 and make that report public. ***This report shall not only focus on assessing quantitative indicators but shall also reflect qualitative impact of actions implemented by Member States.***

Or. en

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Amendment 26

Proposal for a regulation

Article 13 – paragraph 2

Text proposed by the Commission

2. The multiannual work programmes shall be adopted by the Commission by means of ***implementing*** acts. Those ***implementing*** acts shall be adopted in accordance with the procedure referred to in Article **18(2)**.

Amendment

2. The multiannual work programmes shall be adopted by the Commission by means of ***delegated*** acts. Those ***delegated*** acts shall be adopted in accordance with the procedure referred to in Article **17**.

Or. en

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Amendment 27

Proposal for a regulation
Article 15 – paragraph 1

Text proposed by the Commission

1. Evaluations shall be carried out in a timely manner to feed into the decision-making process.

Amendment

1. Evaluations shall be carried out in a timely manner to feed into the decision-making process. ***Evaluations shall be published by the Commission on a dedicated webpage.***

Or. en

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Amendment 28

Proposal for a regulation

Article 15 – paragraph 2

Text proposed by the Commission

2. The interim evaluation of the Programme shall be performed once there is sufficient information available about the implementation of the Programme, but no later than **four** years after the start of the programme implementation.

Amendment

2. The interim evaluation of the Programme shall be performed once there is sufficient information available about the implementation of the Programme, but no later than **three** years after the start of the programme implementation.

Or. en

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Amendment 29

Proposal for a regulation

Article 15 – paragraph 3

Text proposed by the Commission

3. At the end of the implementation of the Programme, but no later than **four years** after the end of the period specified in Article 1, a final evaluation of the Programme shall be carried out by the Commission.

Amendment

3. At the end of the implementation of the Programme, but no later than **one year** after the end of the period specified in Article 1, a final evaluation of the Programme shall be carried out by the Commission.

Or. en

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Amendment 30

Proposal for a regulation
Article 17 – paragraph 2

Text proposed by the Commission

2. The power to adopt delegated acts referred to in *Article* 14(2) shall be conferred on the Commission until 31 December 2028.

Amendment

2. The power to adopt delegated acts referred to in *Articles 13(2) and* 14(2) shall be conferred on the Commission until 31 December 2028.

Or. en

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Amendment 31

Proposal for a regulation

Article 17 – paragraph 3

Text proposed by the Commission

3. The delegation of power referred to in **Article** 14(2) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

Amendment

3. The delegation of power referred to in **Articles 13(2) and** 14(2) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

Or. en

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Committee on Economic and Monetary Affairs

17/09/2018

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Establishing the "Fiscalis" programme for cooperation in the field of taxation

Proposal for a regulation COM(2018)0443 - C8-0260/2018 – 2018/0233(COD)

Amendment 32

Proposal for a regulation

Article 17 – paragraph 6

Text proposed by the Commission

6. A delegated act adopted pursuant to **Article 14(2)** shall enter into force if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Amendment

6. A delegated act adopted pursuant to **Articles 13(2) and 14(2)** shall enter into force if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Or. en

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Proposal for a regulation COM(2018)0443 - C8-0260/2018 – 2018/0233(COD)

Amendment 33

Proposal for a regulation

Article 18 – paragraph 1

Text proposed by the Commission

1. The Commission shall be assisted by a committee referred to as the "Fiscalis Programme Committee". That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

Amendment

1. The Commission shall be assisted by a committee referred to as the "Fiscalis Programme Committee". That committee shall be a committee within the meaning of Regulation (EU) No 182/2011. ***In addition, the European Parliament can send a representative to meetings of the Fiscalis Programme Committee as an observer.***

Or. en

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Committee on Economic and Monetary Affairs

17/09/2018

Sven Giegold

Establishing the "Fiscalis" programme for cooperation in the field of taxation

Proposal for a regulation COM(2018)0443 - C8-0260/2018 – 2018/0233(COD)

Amendment 34

Proposal for a regulation

Article 19 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1 a. An annual report, including a mapping exercise of Member States' progress for achieving the programme's objectives mentioned in Article 3, shall be made available to the public. Such report shall be prepared by the Commission and shall identify challenges and remaining obstacles observed by Member States and the Commission within the framework of this Programme, as well as lessons learnt and best practices, resulting from the Programme's actions. These reports shall be published on a dedicated Commission's webpage and serve as a basis for evaluation reports and future multiannual work programmes.

Or. en

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Committee on Economic and Monetary Affairs

17/09/2018

Sven Giegold

Establishing the "Fiscalis" programme for cooperation in the field of taxation

Proposal for a regulation COM(2018)0443 - C8-0260/2018 – 2018/0233(COD)

Amendment 35

Proposal for a regulation

Annex II – point 2 a (new)

Text proposed by the Commission

Amendment

2 a. Additional indicators

11. Revenues collected in the fight against tax fraud, tax evasion and tax avoidance

12. Number of requests for administrative and judicial cooperation made, received and responded to for each Member State

Or. en