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| European Parliament2014-2019 |  |

<Commission>{ECON}Committee on Economic and Monetary Affairs</Commission>

<RefProc>2018/0233</RefProc><RefTypeProc>(COD)</RefTypeProc>

<Date>{18/10/2018}18.10.2018</Date>

<TypeAM>AMENDMENTS</TypeAM>

<RangeAM>36 - 112</RangeAM>

<TitreType>Draft report</TitreType>

<Rapporteur>Sven Giegold</Rapporteur>

<DocRefPE>(PE627.748v01-00)</DocRefPE>

<Titre>Establishing the "Fiscalis" programme for cooperation in the field of taxation</Titre>

<DocAmend>Proposal for a regulation</DocAmend>

<DocRef>(COM(2018)0443 – C8-0260/2018 – 2018/0233(COD))</DocRef>

AM\_Com\_LegReport

<RepeatBlock-Amend><Amend>Amendment <NumAm>36</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 1</Article>

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| Text proposed by the Commission | Amendment |
| (1) The Fiscalis 2020 programme, which was established by Regulation (EU) No 1286/2013 of the European Parliament and of the Council18 and is implemented by the Commission in cooperation with the Member States and associated countries, and its predecessors have significantly contributed to facilitating and enhancing cooperation between tax authorities within the Union. The added value of those programmes, including as regards the protection of the financial and economic interests of Member States of the Union and of taxpayers, has been recognised by the tax authorities of the participating countries. The challenges identified for the next decade cannot be tackled if Member States do not look beyond the borders of their administrative territories ***or*** cooperate intensively with their counterparts. | (1) The Fiscalis 2020 programme, which was established by Regulation (EU) No 1286/2013 of the European Parliament and of the Council18 and is implemented by the Commission in cooperation with the Member States and associated countries, and its predecessors have significantly contributed to facilitating and enhancing cooperation between tax authorities within the Union. The added value of those programmes, including as regards the protection of the financial and economic interests of Member States of the Union and of taxpayers, has been recognised by the tax authorities of the participating countries. The challenges identified for the next decade cannot ***often***be tackled ***effectively*** if Member States do not look beyond the borders of their administrative territories ***and*** cooperate intensively with their counterparts. |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 18 Regulation (EU) No 1286/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC (OJ L 347, 20.12.2013, p. 25). | 18 Regulation (EU) No 1286/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC (OJ L 347, 20.12.2013, p. 25). |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>37</NumAm>

<RepeatBlock-By><Members>Hugues Bayet, Pervenche Berès</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 1 a (new)</Article>

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| Text proposed by the Commission | Amendment |
|  | ***(1a)*** ***The Fiscalis 2020 programme should enable their capacity to combat tax fraud, corruption, tax evasion and aggressive tax planning to be strengthened, including by means of technical assistance for human resources training and the development of administrative structures,*** ***this assistance should be provided in a transparent manner;*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>38</NumAm>

<RepeatBlock-By><Members>Theodor Dumitru Stolojan</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 2</Article>

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| Text proposed by the Commission | Amendment |
| (2) The Fiscalis 2020 programme offers Member States a Union framework within which to develop those cooperation activities, and which is more cost-effective than if each Member State were to set up individual cooperation frameworks on a bilateral or multilateral basis. It is therefore appropriate to ensure the continuation of that programme by establishing a new programme in the same area, the Fiscalis programme ('the Programme'). | (2) The Fiscalis 2020 programme offers Member States a Union framework within which to develop those cooperation activities, and which is more cost-effective than if each Member State were to set up individual cooperation frameworks on a bilateral or multilateral basis***, whether among themselves or with third countries with which the EU cooperates closely in the field of taxation***. It is therefore appropriate to ensure the continuation of that programme by establishing a new programme in the same area, the Fiscalis programme ('the Programme'). |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>39</NumAm>

<RepeatBlock-By><Members>Martin Schirdewan</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 3</Article>

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| Text proposed by the Commission | Amendment |
| (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. | (3) In providing a framework for actions which 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 and supporting a joint Union approach in international fora. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>40</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 3</Article>

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| Text proposed by the Commission | Amendment |
| (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. | (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 ***while at the same time respecting the sovereignty of Member States regarding their tax policies***, 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. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>41</NumAm>

<RepeatBlock-By><Members>Hugues Bayet, Pervenche Berès</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 3</Article>

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| Text proposed by the Commission | Amendment |
| (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. | (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***, tax avoidance and double non-taxation***; 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. |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>42</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 5</Article>

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| Text proposed by the Commission | 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 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. | (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 its departure from the European Union as well as 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. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>43</NumAm>

<RepeatBlock-By><Members>Sven Giegold</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 5</Article>

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| Text proposed by the Commission | 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 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. | (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 ***particular 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. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>44</NumAm>

<RepeatBlock-By><Members>Hugues Bayet</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 5 a (new)</Article>

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| Text proposed by the Commission | Amendment |
|  | ***(5a)*** ***The European Parliament has laid down its priorities.*** ***The current lack of current financial resources hinders achievement of the objectives set by the European Parliament for the post-2020 multiannual financial framework [2017/2052(INI)].*** ***More effective cooperation in tax matters could enable the more effective collection of the necessary resources for the implementation of the future multiannual financial framework.*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>45</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 7</Article>

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| Text proposed by the Commission | 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. 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. | (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 ***non-exhaustive***list of illustrative examples ***to highlight the priorities and*** 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. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>46</NumAm>

<RepeatBlock-By><Members>Hugues Bayet, Pervenche Berès</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 7 a (new)</Article>

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| Text proposed by the Commission | Amendment |
|  | ***(7a)*** ***With a view to facilitating the exchange of information and enabling the public to exercise the right of scrutiny, thus causing companies to be more socially responsible, while promoting a more informed debate on possible flaws in tax legislation, the European Union should adopt and apply country-by-country reporting that requires multinationals to declare, for each country, their number of full-time equivalent staff, net turnover, pre-tax income and the amount of income tax they pay.*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>47</NumAm>

<RepeatBlock-By><Members>Thierry Cornillet, Ramon Tremosa i Balcells, Nils Torvalds, Wolf Klinz, Petr Ježek</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 8</Article>

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| Text proposed by the Commission | 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. | (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. ***Provided priority actions have been funded, specific actions with least developed countries, especially on automatic information sharing, could also be encouraged under the Programme where appropriate.*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>48</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 8</Article>

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| Text proposed by the Commission | 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. | (8) Given the increasing mobility of taxpayers, the number of cross-border transactions***,*** the internationalisation of financial instruments ***and hence the increased risk of tax fraud, tax evasion and tax avoidance***, 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. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>49</NumAm>

<RepeatBlock-By><Members>Sven Giegold</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 9</Article>

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| Text proposed by the Commission | Amendment |
| (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. | (9) Considering the importance of ***the international dimension of 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. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>50</NumAm>

<RepeatBlock-By><Members>Theodor Dumitru Stolojan</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 9</Article>

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| Text proposed by the Commission | Amendment |
| (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.*** | (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. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>51</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 9</Article>

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|  |
| Text proposed by the Commission | Amendment |
| (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. | (9) 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 external experts should be competitively selected by the Commission based on their skills, experience and knowledge relevant as well as their ability to contribute to the specific action, avoiding any potential conflict of interest.*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>52</NumAm>

<RepeatBlock-By><Members>Jonás Fernández, Ramón Jáuregui Atondo</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 9</Article>

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|  |
| Text proposed by the Commission | Amendment |
| (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. | (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. ***It should be ensured that those experts are independent and that there is no conflict of interests on their part;*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>53</NumAm>

<RepeatBlock-By><Members>Hugues Bayet</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 9</Article>

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|  |
| Text proposed by the Commission | Amendment |
| (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. | (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. ***The panel of experts shall be transparent and any possible conflict of interest shall be prohibited.*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>54</NumAm>

<RepeatBlock-By><Members>Martin Schirdewan</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 9</Article>

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|  |
| Text proposed by the Commission | Amendment |
| (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. | (9) Considering the ***global scale of tax avoidance, tax evasion and tax fraud***, 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, taxpayers and civil society. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>55</NumAm>

<RepeatBlock-By><Members>Hugues Bayet, Pervenche Berès</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 9 a (new)</Article>

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| Text proposed by the Commission | Amendment |
|  | ***(9a)*** ***In view of the recent adoption of directives on the exchange of information between tax administrations (Council Directive 2014/107/EU;*** ***Council Directive 2015/2376/EU;*** ***Council Directive 2016/881/EU;*** ***Council Directive 2016/2258/EU;*** ***Council Directive 2018/822/EU) and the directives still under discussion on a Common Consolidated Corporate Tax Base (CCCTB), the programme will aim to train staff at tax administrations to ensure the effective implementation of these directives.*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>56</NumAm>

<RepeatBlock-By><Members>Thierry Cornillet, Ramon Tremosa i Balcells, Nils Torvalds, Wolf Klinz, Petr Ježek</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 10 a (new)</Article>

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| Text proposed by the Commission | Amendment |
|  | ***(10 a)*** ***Individual national anti-fraud initiatives could potentially shift the fraud to other, often neighbouring, Member States, and create disproportionate administrative burden on compliant businesses as well as a lack of legal certainty when trading internationally.*** ***It is therefore crucial that the Commission aligns national anti-fraud measures through coordination of national best practices at EU level.*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>57</NumAm>

<RepeatBlock-By><Members>Hugues Bayet</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 11</Article>

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| Text proposed by the Commission | Amendment |
| (11) Information Technology (IT) capacity building actions are set to attract ***the greatest part*** of the budget under the Programme. Therefore, specific provisions should describe, respectively, the common and national components of the European electronic systems. Moreover, the scope of actions and the responsibilities of the Commission and the Member States should be clearly defined. | (11) Information Technology (IT) capacity building actions are set to attract ***a considerable share*** of the budget under the Programme. Therefore, specific provisions should describe, respectively, the common and national components of the European electronic systems. Moreover, the scope of actions and the responsibilities of the Commission and the Member States should be clearly defined. |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>58</NumAm>

<RepeatBlock-By><Members>Hugues Bayet, Pervenche Berès</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 12 a (new)</Article>

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| Text proposed by the Commission | Amendment |
|  | ***(12a)*** ***The potential levying of a CO***2 ***tax by means of fiscal or market-based instruments, as proposed by the high-level group on own resources in its report on the future financing of the EU, should be taken into account.*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>59</NumAm>

<RepeatBlock-By><Members>Jonás Fernández, Ramón Jáuregui Atondo</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 13</Article>

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| Text proposed by the Commission | 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***.*** | (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***, but it should not, in any circumstance, give way to loss of information and transparency to taxpayers;*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>60</NumAm>

<RepeatBlock-By><Members>Sven Giegold</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 15</Article>

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| Text proposed by the Commission | 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. | (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. ***The Commission should produce, based on input provided by the Member States, one annual report per year that contains a mapping of remaining obstacles in the Member States in realizing the Programme objectives in Article 3 and the priority actions in Article 7 paragraph 2a and make suggestions for best practices.*** ***The Commission annual report should be made available to the public.*** ***Additionally, the Commission should produce an interim and a final evaluation of the Programme and make it publicly accessible on a dedicated webpage.*** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 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. | 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. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>61</NumAm>

<RepeatBlock-By><Members>Theodor Dumitru Stolojan</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 15</Article>

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|  |
| Text proposed by the Commission | 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. | (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***, thereby also taking into consideration REFIT***. These requirements, where appropriate, can include measurable indicators, as a basis for evaluating the effects of the Instrument on the ground. ***Annual reports should be presented showing the status quo, measuring performance of the efficiency of the programme, combining the efforts of all participants.*** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 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. | 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. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>62</NumAm>

<RepeatBlock-By><Members>Jonás Fernández, Ramón Jáuregui Atondo</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 15</Article>

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|  |
| Text proposed by the Commission | 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. | (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. ***The results of this monitoring should be object of an annual report to be shared with the European Parliament and the Council;*** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 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. | 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. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>63</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 15</Article>

|  |
| --- |
|  |
| Text proposed by the Commission | 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. | (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, ***should*** include measurable indicators ***and baseline figures***, as a basis for evaluating the effects of the Instrument on the ground. |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 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. | 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. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>64</NumAm>

<RepeatBlock-By><Members>Hugues Bayet</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 15 a (new)</Article>

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|  |
| Text proposed by the Commission | Amendment |
|  | ***(15a)*** ***The Commission will convene a biannual seminar including two representatives of beneficiary Member States to discuss issues and suggest potential improvements related to the themes of the programme, including the exchange of information between tax administrations.*** ***The participants in the seminar shall be, respectively a representative of decision-making body of tax administrations, a representative of trade unions of staff at tax administrations, and a representative of the European Parliament and the Council.*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>65</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 16</Article>

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| Text proposed by the Commission | Amendment |
| (16) In order to respond appropriately to changes in tax policy priorities, 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 amending the list of indicators to measure the achievement of the specific objectives of the Programme. It is of particular importance that the Commission carries out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts. | (16) In order to respond appropriately to changes in tax policy priorities, 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 amending the list of indicators ***and adding baseline figures*** to measure the achievement of the specific objectives of the Programme. It is of particular importance that the Commission carries out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>66</NumAm>

<RepeatBlock-By><Members>Sven Giegold</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Recital 19</Article>

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| Text proposed by the Commission | Amendment |
| (19) The types of financing and the methods of implementation under this Regulation should be chosen on the basis of their ability to achieve the specific objectives of the actions and to deliver results, taking into account, in particular, the costs of controls, the administrative burden, and the expected risk of non-compliance. This should include consideration of the use of lump sums, flat rates and unit costs, as well as financing not linked to costs as referred to in Article 125(1) of the Financial Regulation. | (19) The types of financing and the methods of implementation under this Regulation should be chosen on the basis of their ability to achieve the specific objectives of the actions and to deliver results, taking into account, in particular, the costs of controls, the administrative burden, and the expected risk of non-compliance. This should include consideration of the use of lump sums, flat rates and unit costs, as well as financing not linked to costs as referred to in Article 125(1) of the Financial Regulation. ***The coverage of travel expenses should be a priority so that the participation of national experts in joint actions is ensured.*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>67</NumAm>

<RepeatBlock-By><Members>Sven Giegold</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 2 – paragraph 1 – point 1 – point e</Article>

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|  |
| Text proposed by the Commission | Amendment |
| (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; | (e) other 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). | 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. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>68</NumAm>

<RepeatBlock-By><Members>Hugues Bayet, Pervenche Berès</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 3 – paragraph 1</Article>

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|  |
| Text proposed by the Commission | Amendment |
| 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. | 1. The Programme has the general objective to support tax authorities and taxation to enhance the functioning of the single market, foster Union competitiveness***,*** protect the financial and economic interests of the Union and its Member States***, improve the implementation of European directives on taxation and the exchange of information between tax administrations and improve tax collection***. |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>69</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 3 – paragraph 1</Article>

|  |
| --- |
|  |
| Text proposed by the Commission | Amendment |
| 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. | 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. ***The programme does not impose any substantive requirements on Member States in terms of their approach to tax policy which is a national competence.*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>70</NumAm>

<RepeatBlock-By><Members>Martin Schirdewan</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 3 – paragraph 1</Article>

|  |
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|  |
| Text proposed by the Commission | Amendment |
| 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. | 1. The Programme has the general objective to support tax authorities and taxation to protect the financial and economic interests of the Union and its Member States***, in particular by supporting Member States in combatting tax avoidance, tax evasion and tax fraud***. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>71</NumAm>

<RepeatBlock-By><Members>Thierry Cornillet, Ramon Tremosa i Balcells, Nils Torvalds, Wolf Klinz, Petr Ježek</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 3 – paragraph 2</Article>

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|  |
| Text proposed by the Commission | Amendment |
| 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. | 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***, as well as the progressive modernisation of reporting and auditing tools to be applied uniformly across Member States***. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>72</NumAm>

<RepeatBlock-By><Members>Hugues Bayet</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 3 – paragraph 2 a (new)</Article>

|  |
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|  |
| Text proposed by the Commission | Amendment |
|  | ***2a.*** ***The programme should facilitate the implementation of a European financial intelligence unit (FIU) to coordinate, assist and support Member States' FIUs.*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>73</NumAm>

<RepeatBlock-By><Members>Hugues Bayet, Pervenche Berès</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 3 – paragraph 2 b (new)</Article>

|  |
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|  |
| Text proposed by the Commission | Amendment |
|  | ***2b.*** ***The programme should help administrations to install secure software to facilitate the implementation of the various administrative cooperation directives (Council Directive 2014/107/EU – 'DAC 2';*** ***Council Directive 2015/2376/EU – 'DAC 3';*** ***Council Directive 2016/881/EU –'DAC 4';*** ***Council Directive 2016/2258/EU – 'DAC 5';*** ***Council Directive2018/822/EU – 'DAC 6')*** ***Tax administrations should also receive funding to ensure their staff are well trained in this regard.*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>74</NumAm>

<RepeatBlock-By><Members>Hugues Bayet</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 3 – paragraph 2 c (new)</Article>

|  |
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|  |
| Text proposed by the Commission | Amendment |
|  | ***2c.*** ***The Commission will convene a biannual seminar with two representatives of beneficiary Member States to discuss issues and suggest potential improvements related to the themes of the programme, including the exchange of information between tax administrations. The participants in the seminar shall be, respectively a representative of decision-making body of tax administrations, a representative of trade unions of staff at tax administrations, and a representative of the European Parliament and the Council.*** ***Where appropriate, and in full transparency, independent experts may be invited.*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>75</NumAm>

<RepeatBlock-By><Members>Martin Schirdewan</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 4 – paragraph 1</Article>

|  |
| --- |
|  |
| Text proposed by the Commission | Amendment |
| 1. The financial envelope for the implementation of the Programme for the period 2021 – 2027 shall be EUR 270 000 000 in ***current*** prices. | 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. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>76</NumAm>

<RepeatBlock-By><Members>Thierry Cornillet, Nils Torvalds, Wolf Klinz, Petr Ježek</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 4 – paragraph 1</Article>

|  |
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|  |
| Text proposed by the Commission | Amendment |
| 1. The financial envelope for the implementation of the Programme for the period 2021 – 2027 shall be EUR ***270 000 000*** in current prices. | 1. The financial envelope for the implementation of the Programme for the period 2021 – 2027 shall be EUR ***338 000 000*** in current prices. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>77</NumAm>

<RepeatBlock-By><Members>Sven Giegold</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 4 – paragraph 1</Article>

|  |
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|  |
| Text proposed by the Commission | Amendment |
| 1. The financial envelope for the implementation of the Programme for the period 2021 – 2027 shall be EUR ***270 000 000*** in current prices. | 1. The financial envelope for the implementation of the Programme for the period 2021 – 2027 shall be EUR ***320 000 000*** in current prices. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>78</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 4 – paragraph 2</Article>

|  |
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|  |
| Text proposed by the Commission | Amendment |
| 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. | 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 ***and other relevant written material***, 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. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>79</NumAm>

<RepeatBlock-By><Members>Hugues Bayet</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 5 – paragraph 1 – point a a (new)</Article>

|  |
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|  |
| Text proposed by the Commission | Amendment |
|  | ***(a a)*** ***developing countries, in accordance with the principles of policy coherence for development (PCD), and the conditions laid down in the agreements between the Union and these countries;*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>80</NumAm>

<RepeatBlock-By><Members>Thierry Cornillet, Ramon Tremosa i Balcells, Nils Torvalds, Wolf Klinz, Petr Ježek</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 5 – paragraph 1 a (new)</Article>

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|  |
| Text proposed by the Commission | Amendment |
|  | ***Provided priority actions have been funded, least developed countries can 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. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>81</NumAm>

<RepeatBlock-By><Members>Hugues Bayet</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 7 – paragraph 2 – point b</Article>

|  |
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|  |
| Text proposed by the Commission | Amendment |
| (b) project-based structured collaboration; | (b) project-based structured collaboration***, particularly checks or joint audits***; |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>82</NumAm>

<RepeatBlock-By><Members>Jonás Fernández, Ramón Jáuregui Atondo</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 7 – paragraph 2 – point b</Article>

|  |
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|  |
| Text proposed by the Commission | Amendment |
| (b) project-based structured collaboration; | (b) project-based structured collaboration***, including on-site inspections when applicable***; |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>83</NumAm>

<RepeatBlock-By><Members>Martin Schirdewan</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 7 – paragraph 2 – point c</Article>

|  |
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|  |
| Text proposed by the Commission | Amendment |
| (c) IT capacity building actions, in particular the development and operation of European electronic systems; | (c) IT capacity building actions, in particular the development and operation of European electronic systems***, such as open format land and real estate registers***; |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>84</NumAm>

<RepeatBlock-By><Members>Hugues Bayet</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 7 – paragraph 2 – point c</Article>

|  |
| --- |
|  |
| Text proposed by the Commission | Amendment |
| (c) IT capacity building actions, in particular the development and operation of European electronic systems; | (c) IT capacity building actions, in particular the development and operation of European electronic systems ***or actions to establish joint registers***; |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>85</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 7 – paragraph 2 – point e – paragraph 1 – point 1</Article>

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|  |
| Text proposed by the Commission | Amendment |
| (1) studies; | (1) studies ***and other relevant written material***; |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>86</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 7 – paragraph 2 – point e – paragraph 1 – point 4</Article>

|  |
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|  |
| Text proposed by the Commission | Amendment |
| (4) any other action provided for in the work programmes referred to in Article 13, which is necessary for attaining or in support of the objectives set out in Article 3. | (4) any other ***relevant*** action provided for in the work programmes referred to in Article 13, which is necessary for attaining or in support of the objectives set out in Article 3. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>87</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 7 – paragraph 2 – point e – paragraph 2</Article>

|  |
| --- |
|  |
| Text proposed by the Commission | Amendment |
| Possible forms of actions referred to in points (a), (b) and (d) are presented in a non-exhaustive list in Annex 1. | Possible forms of ***relevant*** actions referred to in points (a), (b) and (d) are presented in a non-exhaustive list in Annex 1. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>88</NumAm>

<RepeatBlock-By><Members>Sven Giegold</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 7 – paragraph 2 a (new)</Article>

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|  |
| 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) closing loopholes in the effective implementation of the EU Directive on Administrative Cooperation (DAC);*** |
|  | ***(b) effective information exchange, including group requests, and development of useable formats taking into account initiatives at international level***1a***;*** |
|  | ***(c) removing obstacles to cross-border cooperation;*** |
|  | ***(d) setting-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;*** |
|  | ***(e) combatting cross-border VAT fraud;*** |
|  | ***(f) recovery of taxes, including taxes not paid according to the European Savings Tax Directive (EUSTD);*** |
|  | ***(g) 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. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>89</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 7 – paragraph 2 a (new)</Article>

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|  |
| Text proposed by the Commission | Amendment |
|  | ***2 a.*** ***Actions referred to in paragraph 1 shall not be further pre-defined by means of listing priority topics.*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>90</NumAm>

<RepeatBlock-By><Members>Thierry Cornillet, Ramon Tremosa i Balcells, Nils Torvalds, Wolf Klinz, Petr Ježek</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 7 – paragraph 4 a (new)</Article>

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|  |
| Text proposed by the Commission | Amendment |
|  | ***4 a.*** ***To ensure the programme is designed to effectively tackle fraud, the Commission is empowered to adopt delegated acts in accordance with Article 17 to review and update, where appropriate, the list of eligible actions.*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>91</NumAm>

<RepeatBlock-By><Members>Jonás Fernández, Ramón Jáuregui Atondo</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 8 – paragraph 1</Article>

|  |
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|  |
| Text proposed by the Commission | 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, 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. | 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. ***The Commission shall assess, among others, the independence of these external experts, and shall ensure that no conflict of interests exist with their professional responsibilities.*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>92</NumAm>

<RepeatBlock-By><Members>Theodor Dumitru Stolojan</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 8 – paragraph 1</Article>

|  |
| --- |
|  |
| Text proposed by the Commission | 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, ***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. | 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, ***as well*** as external experts***, may take part in*** actions organised under the Programme. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>93</NumAm>

<RepeatBlock-By><Members>Martin Schirdewan</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 8 – paragraph 1</Article>

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| Text proposed by the Commission | 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, 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. | 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, and of civil society may take part as external experts to actions organised under the Programme. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>94</NumAm>

<RepeatBlock-By><Members>Thierry Cornillet, Ramon Tremosa i Balcells, Nils Torvalds, Wolf Klinz, Petr Ježek</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 8 – paragraph 1</Article>

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|  |
| Text proposed by the Commission | 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, 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. | 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, ***and, where relevant,*** 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. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>95</NumAm>

<RepeatBlock-By><Members>Hugues Bayet</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 8 – paragraph 3</Article>

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| Text proposed by the Commission | Amendment |
| 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. | 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. ***The selection procedure must remain transparent and prevent any possible conflicts of interest.*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>96</NumAm>

<RepeatBlock-By><Members>Martin Schirdewan</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 8 – paragraph 3</Article>

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|  |
| Text proposed by the Commission | Amendment |
| 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. | 3. The external experts shall be selected by the Commission ***and participating Member States*** based on their skills, experience and knowledge relevant to the specific action, avoiding any potential conflict of interest. ***The list of external experts shall be publicly available.*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>97</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 8 – paragraph 3</Article>

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|  |
| Text proposed by the Commission | Amendment |
| 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. | 3. The external experts shall be ***competitively*** selected by the Commission based on their skills, experience and knowledge relevant ***as well as their ability to contribute*** to the specific action, avoiding any potential conflict of interest. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>98</NumAm>

<RepeatBlock-By><Members>Jonás Fernández, Ramón Jáuregui Atondo</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 8 – paragraph 3</Article>

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| Text proposed by the Commission | Amendment |
| 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***.*** | 3. The external experts shall be selected by the Commission ***following a transparent procedure,*** based on their skills, experience and knowledge relevant to the specific action, avoiding any potential conflict of interest***;*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>99</NumAm>

<RepeatBlock-By><Members>Thierry Cornillet, Ramon Tremosa i Balcells, Nils Torvalds, Wolf Klinz, Petr Ježek</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 11 – paragraph 2 – point e a (new)</Article>

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| Text proposed by the Commission | Amendment |
|  | ***(e a)*** ***the coordination of nationally applied anti-fraud measures through regulating national best practices at EU level;*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>100</NumAm>

<RepeatBlock-By><Members>Sven Giegold</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 12 – paragraph 4</Article>

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| Text proposed by the Commission | Amendment |
| 4. No later than 31 March of each year, the Member States shall submit to the Commission annual progress reports on the implementation of the Multi-Annual Strategic Plan for Taxation referred to in paragraph 1 covering the period 1 January to 31 December of the preceding year. Those annual reports shall be based on a pre-established format. | 4. No later than 31 March of each year, the Member States shall submit to the Commission annual progress reports on the implementation of the Multi-Annual Strategic Plan for Taxation referred to in paragraph 1 covering the period 1 January to 31 December of the preceding year. Those annual reports shall be based on a pre-established format. ***In the annual progress reports the Member States shall report on the obstacles in realizing the programme objectives in Article 3 and the priority actions in Article 7 paragraph 2a and make suggestions for best practices.*** |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>101</NumAm>

<RepeatBlock-By><Members>Sven Giegold</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 12 – paragraph 5</Article>

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| Text proposed by the Commission | 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. | 5. No later than 31 October of each year, the Commission shall, on the basis of the annual reports ***of the Member States*** referred to in paragraph 4, establish a consolidated report assessing the progress made by Member States ***in achieving the programme objectives mentioned in Article 3 and the priority actions in Article 7 paragraph 2a .*** ***To assess the progress made,*** the Commission ***shall include in its consolidated annual report a mapping of remaining obstacles*** in the ***Member States in realizing the Programme objectives in Article 3 and the priority actions in Article 7 paragraph 2a and make suggestions for best practices.******The Commission's consolidated annual reports shall serve as a basis for future multiannual work programmes*** referred to in ***Article 13, and the evaluation reports referred to in Article 15.******The Commission’s consolidated annual*** report ***shall be made*** public ***on a dedicated Commission’s webpage***. |

Or. <Original>{EN}en</Original>

<TitreJust>Justification</TitreJust>

In order to streamline the Commission's reporting process, we suggest to drop amendment 34 of the Draft Report proposing an additional annual report and instead integrate the content of amendment 34 in the annual report referred to in Article 12 paragraph 5.

</Amend>

<Amend>Amendment <NumAm>102</NumAm>

<RepeatBlock-By><Members>Thierry Cornillet, Ramon Tremosa i Balcells, Nils Torvalds, Wolf Klinz, Petr Ježek</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 12 – paragraph 5</Article>

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|  |
| Text proposed by the Commission | 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. | 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 ***(including a mapping exercise, listing of the best practices)*** and the Commission in the implementation of the plan referred to in paragraph 1 ***as well as the progress in achieving the programme’s objectives mentioned in Article 3.*** ***The*** report ***shall be*** public ***and published on a dedicated Commission webpage and serve as a basis for evaluation reports and future multiannual work programmes***. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>103</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 14 – paragraph 2</Article>

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| Text proposed by the Commission | Amendment |
| 2. To ensure effective assessment of progress of the Programme towards the achievement of its objectives, the Commission is empowered to adopt delegated acts in accordance with Article 17 to amend Annex 2 to review or complement the indicators where considered necessary and to supplement this Regulation with provisions on the establishment of a monitoring and evaluation framework. | 2. To ensure effective assessment of progress of the Programme towards the achievement of its objectives, the Commission is empowered to adopt delegated acts in accordance with Article 17 to amend Annex 2 to review or complement the indicators ***and add baseline figures*** where considered necessary and to supplement this Regulation with provisions on the establishment of a monitoring and evaluation framework. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>104</NumAm>

<RepeatBlock-By><Members>Hugues Bayet</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 15 – paragraph 1</Article>

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| Text proposed by the Commission | Amendment |
| 1. Evaluations shall be carried out in a timely manner to feed into the decision-making process. | 1. Evaluations shall be carried out in a timely manner to feed into the decision-making process. ***Evaluations and annual reports shall be published by the Commission on a dedicated webpage.*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>105</NumAm>

<RepeatBlock-By><Members>Martin Schirdewan</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 15 – paragraph 1</Article>

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|  |
| Text proposed by the Commission | Amendment |
| 1. Evaluations shall be carried out in a timely manner to feed into the decision-making process. | 1. Evaluations shall be carried out in a timely manner to feed into the decision-making process ***and shall be made publicly available***. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>106</NumAm>

<RepeatBlock-By><Members>Thierry Cornillet, Nils Torvalds, Wolf Klinz, Petr Ježek</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 17 – paragraph 3</Article>

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| Text proposed by the Commission | Amendment |
| 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. | 3. The ***delegations*** of power referred to in ***Article 7(4a) and*** 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. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>107</NumAm>

<RepeatBlock-By><Members>Anne Sander</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 18 – paragraph 1</Article>

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| Text proposed by the Commission | 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***. | 1. The Commission shall be assisted by a ***group of experts*** referred to as the ***'***Fiscalis Programme ***Expert Group'. This*** shall be a ***group of experts as defined in the Interinstitutional Agreement on on Better Law-Making of 13 April 2016***. |

Or. <Original>{FR}fr</Original>

<TitreJust>Justification</TitreJust>

In the absence of the Fiscalis Committee, if the multiannual work programmes are adopted by the Commission by means of delegated regulations, the group of experts consulted by the European Commission should be duly defined. A type-D expert group (national authorities) should be set up in which the tax administrations of all Member States will be represented and involved.

</Amend>

<Amend>Amendment <NumAm>108</NumAm>

<RepeatBlock-By><Members>Anne Sander</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 18 – paragraph 2</Article>

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|  |
| Text proposed by the Commission | Amendment |
| ***2.*** ***Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.*** | ***deleted*** |

Or. <Original>{FR}fr</Original>

<TitreJust>Justification</TitreJust>

Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 lays down the rules and general principles concerning mechanisms for scrutiny by Member States of the Commission’s exercise of implementing powers. This shall no longer apply in the event that delegated acts are preferred to implementing acts for the Fiscalis programme.

</Amend>

<Amend>Amendment <NumAm>109</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 19 – paragraph 2</Article>

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|  |
| Text proposed by the Commission | Amendment |
| 2. The Commission shall implement information and communication actions relating to the Programme, and its actions and results. Financial resources allocated to the Programme shall also contribute to the corporate communication of the political priorities of the Union, as ***far*** as they are related to the objectives referred to in Article 3. | 2. The Commission shall implement information and communication actions relating to the Programme, and its actions and results. Financial resources allocated to the Programme shall also contribute to the corporate communication of the political priorities of the Union, as ***long*** as they ***are proportional and justified, and*** are related to the objectives referred to in Article 3. |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>110</NumAm>

<RepeatBlock-By><Members>Hugues Bayet</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Article 19 – paragraph 2 a (new)</Article>

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|  |
| Text proposed by the Commission | Amendment |
|  | ***2a.*** ***At the halfway point of the programme, the Commission shall publish a status report for each project.*** ***There reports will include the objectives of the programme as well as the achievements and goals still to be achieved.*** ***These reports will serve as a basis for the development of future programmes.*** |

Or. <Original>{FR}fr</Original>

</Amend>

<Amend>Amendment <NumAm>111</NumAm>

<RepeatBlock-By><Members>Roberts Zīle</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Annex II – point 2 – introductory part</Article>

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|  |
| Text proposed by the Commission | Amendment |
| 2. ***Knowled ge*** sharing and networking: | 2. ***Knowledge*** sharing and networking: |

Or. <Original>{EN}en</Original>

</Amend>

<Amend>Amendment <NumAm>112</NumAm>

<RepeatBlock-By><Members>Sven Giegold</Members>

</RepeatBlock-By>

<DocAmend>Proposal for a regulation</DocAmend>

<Article>Annex II – point 2 a (new)</Article>

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|  |
| Text proposed by the Commission | Amendment |
|  | ***2 a.*** ***Additional indicators*** |
|  | ***1.Revenues collected in the fight against tax fraud, tax evasion and tax avoidance in the course of joint audits*** |
|  | ***2.*** ***Number of requests for administrative and judicial cooperation made, received and responded to for each Member State*** |

Or. <Original>{EN}en</Original>

<TitreJust>Justification</TitreJust>

Based on amendment 35 of the Draft Report, we suggest to specify in point a of paragraph 2a (new) that the indicator on revenues collected shall only apply to revenues collected "in the course of joint audits".

</Amend></RepeatBlock-Amend>