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*Plenary sitting*

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**B9-XXX/2019**

19.10.2019

## **MOTION FOR A RESOLUTION**

to wind up the debate on the statements by the Council pursuant to Rule 132(2) of the Rules of Procedure

on the state of play on the proposal for a directive of the European Parliament and of the Council amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches (2016/0107(COD)), the so-called public country by country reporting

(2019/XXX(RSP))

**Markus Ferber, Axel Voss, Sirpa Pietikäinen, Jiří Pospíšil**  
on behalf of the EPP Group

**Jonas Fernandez Alvarez, Tiemo Wölken, Evelyn Regner, Ibán Garcia Del Blanco**  
on behalf of the S&D Group

**Luis Garicano, Karen Melchior, Stéphane Séjourné**  
on behalf of the Renew Group

**Sven Giegold, Marie Toussaint, Heidi Hautala, Ernest Urtasun**  
on behalf of the Greens/EFA Group

**Derk Jan Eppink, Angel Dzhambazki, Raffaele Stancanelli**  
on behalf of the ECR Group

**José Gusmão, Manon Aubry**  
on behalf of the GUE/NGL Group

**B9-XXX/2019**

European Parliament resolution on the state of play on the proposal for a directive of the European Parliament and of the Council amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches (2016/0107(COD)), the so-called public country-by-country reporting

**(2019/XXX(RSP))**

*The European Parliament,*

- having regard to the proposal for a directive of the European Parliament and of the Council amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches<sup>1</sup>, as presented by the European Commission on 12 April 2016, the so-called public country-by-country reporting (public CBCR),
- having regard to its resolutions of 4 July 2017 and of 27 March 2019 on the proposal for a directive of the European Parliament and of the Council amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches<sup>2</sup>,
- having regard to Article 294(2) and (3) as well as Article 50(1) of the Treaty on the Functioning of the European Union (TFEU), pursuant to which the Commission submitted the proposal to Parliament (C8-0146/2016),
- having regard to the opinion of the Committee on Legal Affairs on the proposed legal basis as issued in January 2017,
- having regard to its question for oral answer to the Council of 6 February 2018<sup>3</sup>,
- having regard to hearings of the Executive Vice-President-Designates of the European Commission Valdis Dombrovskis<sup>4</sup> and Margrethe Vestager<sup>5</sup>,
- having regard to Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC

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<sup>1</sup> COM(2016)0198 – C8-0146/2016 – 2016/0107(COD)).

<sup>2</sup> Texts adopted, P8\_TA(2017)0284 and P8\_TA(2019)0309.

<sup>3</sup> [O-000015/2018 \(B8-0013/2018\), debate PV 18/04/2018 - 25.](#)

<sup>4</sup> Verbatim of hearing available on

<https://www.europarl.europa.eu/resources/library/media/20191008RES63730/20191008RES63730.pdf>.

<sup>5</sup> Verbatim of hearing available on

<https://www.europarl.europa.eu/resources/library/media/20191009RES63801/20191009RES63801.pdf>.

and repealing Directives 2006/48/EC and 2006/49/EC Text with EEA relevance, the so-called fourth Capital Requirements Directive (CRD IV)<sup>6</sup>,

- having regard to Rule 132(2) of its Rules of Procedure;
  - A. Whereas Article 50 (1) TFEU is the legal basis for the proposal for a directive of the European Parliament and of the Council amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches (2016/0107(COD)), the so-called public CBCR;
  - B. whereas the European Parliament adopted already on 4 July 2017 its mandate for the rapporteur to enter inter-institutional, so-called trilogue, negotiations on the basis of a joint report of the Committee on Economic and Monetary Affairs and the Committee on Legal Affairs;
  - C. whereas the Council's technical mature compromise text on the proposal has not reached the COREPER level yet, despite eighteen Council Working Parties and Attachés meetings during the previous Council presidencies; whereas the Council, therefore, has not entered into trilogue negotiations so far;
  - D. whereas the European Parliament finally adopted its position at first reading before the end of the previous legislative term on 27 March 2019;
  - E. whereas the European Parliament and the Council adopted already in 2013 the CRD IV directive which introduced in its Article 89 the Member States' obligation to require credit institutions and investment firms to disclose annually, specifying, by Member State and by third country in which the credit institutions and investment firms have an establishment, information, such as nature and geographical location of activities, turnover, number of employees, profit or loss before tax, tax on profit or loss as well as public subsidies received, on a consolidated basis for each financial year.
1. Urgently calls on the Member States to break the deadlock within the Council and to conclude their first reading on the public country-by-country reporting (public CBCR) proposal and to enter inter-institutional negotiations with the European Parliament in order to finalize the legislative process as soon as possible and to respect the principle of sincere cooperation as laid down in Article 4 (3) of the Treaty on European Union (TEU);
  2. Urgently calls on the Finnish presidency to re-start the works on the public CBCR proposal on the basis of the Parliament's first reading position and to prioritize these works to allow a consideration of the proposal in COREPER;
  3. Welcomes that the incoming European Commission reiterated its utmost support for a prompt adoption of the public CBCR proposal;
  4. Instructs its President to forward this resolution to the Council, Commission and to the governments and parliaments of the Member States.

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<sup>6</sup> OJ L 176, 27.6.2013, p. 338–436.