



2016/0338(CNS)

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AMENDMENTS

32 - 208

Draft report

Michael Theurer

(PE599.632v01-00)

Double Taxation Dispute Resolution Mechanisms in the European Union

Proposal for a directive

(COM(2016)0686 – C8-0035/2017 – 2016/0338(CNS))

Amendment 32
Andreas Schwab

Draft legislative resolution
Paragraph 5 a (new)

Draft legislative resolution

Amendment

5a. Calls on the Council to consider the possibility of progressively abrogating the Union Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (90/436/EEC) after the adoption of this Directive and thereby to strengthen a coordinated Union approach to dispute resolution through this Directive.

Or. de

Amendment 33
Notis Marias

Proposal for a directive
Citation 1 a (new)

Text proposed by the Commission

Amendment

having regard to Protocol (No 1) of the Treaty on the Functioning of the European Union on the role of national parliaments in the European Union,

Or. el

Amendment 34
Notis Marias

Proposal for a directive
Citation 1 b (new)

Text proposed by the Commission

Amendment

having regard to Protocol (No 2) of the Treaty on the Functioning of the

Amendment 35
Andreas Schwab

Proposal for a directive
Recital -1 (new)

Text proposed by the Commission

Amendment

-1. On the basis of the principle of fair and effective taxation, all enterprises should pay their taxes where profits and gains are generated. However, they should not be subject to double or multiple taxation on the same profits. This can be effectively achieved in a single market only through joint and coordinated measures.

Or. de

Amendment 36
Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive
Recital 1

Text proposed by the Commission

Amendment

(1) Situations, in which different Member States tax the same income or capital twice can create serious tax obstacles for businesses operating cross border. They create an excessive tax burden for businesses and are likely to cause economic distortions and inefficiencies, as well as to have a negative impact on cross border investment and growth.

(1) **Businesses must pay their fair share of tax where they make their profits, but double taxation and double non-taxation must be avoided.** Situations, in which different Member States tax the same income or capital twice can create serious tax obstacles for businesses operating cross border. They create an excessive tax burden for businesses and **are one of the big obstacles to the internal market as they** are likely to cause economic distortions and inefficiencies, as well as to have a negative impact on cross

border investment and growth.

Or. en

Amendment 37
Andreas Schwab

Proposal for a directive
Recital 1

Text proposed by the Commission

(1) Situations, in which different Member States tax the same income or capital twice can create serious tax obstacles for businesses operating cross border. They create an excessive tax burden for businesses and are likely to cause economic distortions and inefficiencies, *as well as to* have a negative impact on *cross border* investment and growth.

Amendment

(1) Situations, in which different Member States tax the same income or capital twice, can create serious tax obstacles for businesses operating cross border *and thus have a negative impact on the proper functioning of the internal market*. They create an excessive tax burden, *a lack of legal certainty and unnecessary costs* for businesses and are likely to cause economic distortions and inefficiencies; *they also* have a negative impact on *cross-border* investment and growth.

Or. de

Amendment 38
Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive
Recital 1

Text proposed by the Commission

(1) Situations, in which different Member States tax the same income or capital twice can create serious tax obstacles for businesses operating cross border. *They* create an excessive tax burden for businesses and are likely to cause economic distortions *and inefficiencies, as well as to have a negative impact on cross border investment and growth*.

Amendment

(1) Situations, in which different Member States tax the same income or capital twice can create serious tax obstacles for businesses operating cross border. *Even though double taxation is overshadowed by problems created by double non-taxation, both* create an excessive tax burden for businesses and are likely to cause economic distortions.

Amendment 39

Notis Marias

Proposal for a directive

Recital 1

Text proposed by the Commission

(1) Situations, in which different Member States tax the same income or capital twice can create serious tax obstacles *for* businesses operating cross border. They create an excessive tax burden for *businesses* and are likely to cause economic distortions and inefficiencies, as well as to have a negative impact on cross border investment and growth.

Amendment

(1) Situations, in which different Member States tax the same income or capital twice can create serious tax obstacles, *mainly for small and medium-sized* businesses operating cross border. They create an excessive tax burden for *SMEs* and are likely to cause economic distortions and inefficiencies, as well as to have a negative impact on cross border investment and growth.

Or. el

Amendment 40

Barbara Kappel

Proposal for a directive

Recital 1

Text proposed by the Commission

(1) Situations, in which different Member States tax the same income or capital twice can create serious tax obstacles for businesses operating cross border. They create an excessive tax burden for businesses *and are likely to* cause economic distortions and inefficiencies, as well as *to* have a negative impact on cross border investment and growth.

Amendment

(1) Situations, in which different Member States tax the same income or capital twice can create serious tax obstacles for businesses operating cross border. They create an excessive tax burden for businesses cause economic distortions and inefficiencies, as well as have a negative impact on cross border investment and growth.

Or. en

Amendment 41

Anneliese Dodds, Jakob von Weizsäcker, Jonás Fernández, Ramón Jáuregui Atondo

Proposal for a directive

Recital 1 a (new)

Text proposed by the Commission

Amendment

(1 a) On 16 December 2015, the European Parliament adopted a resolution on bringing transparency, coordination and convergence to corporate tax policies in the Union, where it called on the Commission to propose legislation to improve cross-border taxation disputes in the Union, focussing not only on cases of double taxation but also double non-taxation. It also called for clearer rules, more stringent timelines and transparency.

Or. en

Amendment 42

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive

Recital 1 a (new)

Text proposed by the Commission

Amendment

(1 a) Attempts to eliminate double taxation have often led to "double non-taxation", where, through the practice of base erosion and profit shifting, companies have managed to have their profits taxed in those Member States which have close to zero corporate taxes. This ongoing practice distorts competition, damages domestic enterprises and undermines taxation, to the detriment of growth and jobs.

Or. en

Amendment 43

Barbara Kappel

Proposal for a directive
Recital 2

Text proposed by the Commission

Amendment

(2) *For this reason, it is necessary that mechanisms available in the Union ensure the resolution of double taxation disputes and the effective elimination of the double taxation at stake.*

deleted

Or. en

Amendment 44

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive
Recital 2

Text proposed by the Commission

Amendment

(2) For this reason, it is necessary *that mechanisms available in the Union ensure the resolution of double taxation disputes and the effective elimination of the double taxation at stake.*

(2) For this reason, it is necessary *to give to authorities the necessary tools and time in order to investigate and control irregular practices of base erosion and profit shifting.*

Or. en

Amendment 45

Anneliese Dodds, Alfred Sant, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive
Recital 2

Text proposed by the Commission

Amendment

(2) For this reason, it is necessary that mechanisms available in the Union ensure the resolution of double taxation disputes and the effective elimination of the double taxation at stake.

(2) *Current dispute resolution procedures are too long, costly and often do not result in an agreement, with some cases receiving no acknowledgement at all. Some businesses currently accept double taxation rather than spending money and time on burdensome*

procedures to eliminate double taxation.
For this reason, it is necessary that mechanisms available in the Union ensure the *enforceable* resolution of double taxation disputes and the effective *and timely* elimination of the double taxation at stake, *with regular and effective communication to the taxpayer.*

Or. en

Amendment 46
Markus Ferber

Proposal for a directive
Recital 2

Text proposed by the Commission

(2) For this reason, it is necessary that mechanisms available in the Union ensure the resolution of double taxation disputes and the effective elimination of the double taxation at stake.

Amendment

(2) For this reason, it is necessary that mechanisms available in the Union ensure the *rapid, effective and legally binding* resolution of double taxation disputes and the effective elimination of the double taxation at stake. *This is in line with the provisions of Action 14 of the OECD Action Plan on 'Base Erosion and Profit Shifting - BEPS'.*

Or. de

Amendment 47
Pervenche Berès, Anneliese Dodds

Proposal for a directive
Recital 2

Text proposed by the Commission

(2) For this reason, it is necessary that mechanisms available in the Union ensure *the* resolution of double taxation disputes *and the effective elimination of the double taxation at stake.*

Amendment

(2) For this reason, it is necessary that mechanisms available in the Union ensure *an efficient and timely* resolution of double taxation disputes *to avoid overly long and costly dispute resolution procedures, which often do not result in agreement.*

Amendment 48
Andreas Schwab

Proposal for a directive
Recital 2

Text proposed by the Commission

(2) For this reason, it is necessary that mechanisms available in the Union ensure the resolution of double taxation disputes and the effective elimination of the double taxation at stake.

Amendment

(2) For this reason, it is necessary that ***efficient and enforceable*** mechanisms available in the Union ensure the resolution of double taxation disputes and the effective elimination of the double taxation at stake.

Or. de

Amendment 49
Notis Marias

Proposal for a directive
Recital 2

Text proposed by the Commission

(2) For this reason, it is ***necessary*** that mechanisms available in the Union ensure the resolution of double taxation disputes and the effective elimination of the double taxation at stake.

Amendment

2. For this reason, it is ***imperative*** that mechanisms available in the Union ensure the resolution of double taxation disputes and the effective elimination of the double taxation at stake.

Or. el

Amendment 50
Andreas Schwab

Proposal for a directive
Recital 3

Text proposed by the Commission

(3) The currently existing mechanisms provided for in bilateral ***tax*** treaties do not achieve the provision of a full relief from
PE602.778v01-00

Amendment

(3) The currently existing mechanisms provided for in bilateral ***double taxation*** treaties do not achieve the provision of a

double taxation in a timely manner in all cases. The existing Convention on the elimination of double taxation in connection with the adjustments of profits of associated enterprises (90/436/EEC)⁷ ('the Union Arbitration Convention') has a limited scope as it is only applicable to transfer pricing disputes and attribution of profits to permanent establishments. The monitoring exercise carried out as part of the implementation of the Union Arbitration Convention has revealed some important shortcomings, in particular as regards access to the procedure and the length and the effective conclusion of the procedure.

⁷ OJ L 225, 20.8.1990, p. 10.

full relief from double taxation in a timely manner in all cases. The ***mechanisms provided for in these treaties are in many cases long, costly, difficult to access and do not always lead to agreement.*** The existing Convention on the elimination of double taxation in connection with the adjustments of profits of associated enterprises (90/436/EEC)⁷ ('the Union Arbitration Convention') has a limited scope as it is only applicable to transfer pricing disputes and attribution of profits to permanent establishments. The monitoring exercise carried out as part of the implementation of the Union Arbitration Convention has revealed some important shortcomings, in particular as regards access to the procedure, ***a lack of legal remedies against the interpretation of the provisions*** and the length and the effective conclusion of the procedure.

⁷ OJ L 225, 20.8.1990, p. 10.

Or. de

Amendment 51

Pirkko Ruohonen-Lerner

on behalf of the ECR Group

Proposal for a directive

Recital 3

Text proposed by the Commission

(3) The currently existing mechanisms provided for in ***bilateral tax*** treaties do not achieve the provision of a full relief from double taxation in a timely manner in all cases. The existing Convention on the elimination of double taxation in connection with the adjustments of profits of associated enterprises (90/436/EEC)⁷ ('the Union Arbitration Convention') has a limited scope as it is only applicable to transfer pricing disputes and attribution of profits to permanent establishments. The monitoring exercise carried out as part of

Amendment

(3) ***The current global tax governance is based on a patchy network of bilateral tax treaties. Among other built-in problems of this system,*** the currently existing mechanisms provided for in ***these*** treaties do not achieve the provision of a full relief from double taxation in a timely manner in all cases. The existing Convention on the elimination of double taxation in connection with the adjustments of profits of associated enterprises (90/436/EEC)⁷ ('the Union Arbitration Convention') has a limited scope as it is

the implementation of the Union Arbitration Convention has revealed some important shortcomings, in particular as regards access to the procedure and the length and the effective conclusion of the procedure.

⁷ OJ L 225, 20.8.1990, p. 10.

only applicable to transfer pricing disputes and attribution of profits to permanent establishments. The monitoring exercise carried out as part of the implementation of the Union Arbitration Convention has revealed some important shortcomings, in particular as regards access to the procedure and the length and the effective conclusion of the procedure.

⁷ OJ L 225, 20.8.1990, p. 10.

Or. en

Amendment 52

Markus Ferber

Proposal for a directive

Recital 3

Text proposed by the Commission

(3) The currently existing mechanisms provided for in bilateral tax treaties do not achieve the provision of a full relief from double taxation in a timely manner in all cases. The existing Convention on the elimination of double taxation in connection with the adjustments of profits of associated enterprises (90/436/EEC)⁷ ('the Union Arbitration Convention') has a limited scope as it is only applicable to transfer pricing disputes and attribution of profits to permanent establishments. The monitoring exercise carried out as part of the implementation of the Union Arbitration Convention has revealed some important shortcomings, in particular as regards access to the procedure and the length and the effective conclusion of the procedure.

⁷ OJ L 225, 20.8.1990, p. 10.

Amendment

(3) The currently existing mechanisms provided for in bilateral tax treaties do not achieve the provision of a full relief from double taxation in a timely manner in all cases. The existing Convention on the elimination of double taxation in connection with the adjustments of profits of associated enterprises (90/436/EEC)⁷ ('the Union Arbitration Convention') has a limited scope as it is only applicable to transfer pricing disputes and attribution of profits to permanent establishments. The monitoring exercise carried out as part of the implementation of the Union Arbitration Convention has revealed some important shortcomings, in particular as regards access to the procedure and the length and the effective conclusion of the procedure. ***These shortcomings have the same effect as an obstacle to investment and should be eliminated.***

⁷ OJ L 225, 20.8.1990, p. 10.

Or. de

Amendment 53
Barbara Kappel

Proposal for a directive
Recital 3

Text proposed by the Commission

(3) The **currently existing mechanisms provided for in bilateral tax treaties do not achieve the provision of a full relief from double taxation in a timely manner in all cases.** The existing Convention on the elimination of double taxation in connection with the adjustments of profits of associated enterprises (90/436/EEC)⁷ ('the Union Arbitration Convention') **has a limited scope as it** is only applicable to transfer pricing disputes and attribution of profits to permanent establishments. The monitoring exercise carried out as part of the implementation of the Union Arbitration Convention has revealed some **important shortcomings**, in particular as regards access to the procedure and the length and the effective conclusion of the procedure.

⁷ OJ L 225, 20.8.1990, p. 10.

Amendment

(3) The existing Convention on the elimination of double taxation in connection with the adjustments of profits of associated enterprises (90/436/EEC)⁷ ('the Union Arbitration Convention') is only applicable to transfer pricing disputes and attribution of profits to permanent establishments. The monitoring exercise carried out as part of the implementation of the Union Arbitration Convention has revealed some **challenges**, in particular as regards access to the procedure and the length and the effective conclusion of the procedure.

⁷ OJ L 225, 20.8.1990, p. 10.

Or. en

Amendment 54
Pervenche Berès, Anneliese Dodds

Proposal for a directive
Recital 3 a (new)

Text proposed by the Commission

Amendment

(3 a) In order to shape a fair, clear and stable tax environment and to reduce taxation disputes within the internal market, at least some minimum convergence in corporate tax policies is required, including a common

Amendment 55

Marco Valli

Proposal for a directive

Recital 3 a (new)

Text proposed by the Commission

Amendment

(3a) *The proposed introduction of a common consolidated corporate tax base (CCCTB) is the most effective way of eliminating the risk of double corporate taxation, as well as double non-taxation, through harmonization of the national systems;*

Or. it

Amendment 56

Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 4

Text proposed by the Commission

Amendment

(4) *With a view to create a fairer tax environment, rules on transparency need to be enhanced and anti-avoidance measures need to be strengthened. At the same time in the spirit of a fair taxation system, it is necessary to ensure that taxpayers are not taxed twice on the same income and that mechanisms on dispute resolution are comprehensive, effective and sustainable. Improvements to double taxation dispute resolution mechanisms are also necessary to respond to a risk of increased number of double or multiple taxation disputes with potentially high amounts being at stake due to more regular and focused audit practices established by*

(4) It is necessary to ensure that taxpayers are not taxed twice on the same income and that mechanisms on dispute resolution are comprehensive, effective and sustainable. Improvements to double taxation dispute resolution mechanisms are also necessary to respond to a risk of increased number of double or multiple taxation disputes with potentially high amounts being at stake due to more regular and focused audit practices established by tax administrations. ***At the same time, with a view to create a fairer tax environment, additional rules on transparency need to be enhanced and anti-avoidance measures need to be strengthened.***

tax administrations.

Avoiding double non-taxation must remain a priority of the Union.

Or. en

Amendment 57
Olle Ludvigsson

Proposal for a directive
Recital 4

Text proposed by the Commission

(4) With a view to create a fairer tax environment, rules on transparency need to be enhanced and anti-avoidance measures need to be strengthened. At the same time in the spirit of a fair taxation system, it is necessary to ensure that taxpayers are not taxed twice on the same income and that mechanisms on dispute resolution are comprehensive, effective and sustainable. Improvements to double taxation dispute resolution mechanisms are also *necessary* to respond to a risk of increased number of double or multiple taxation disputes with potentially high amounts being at stake due to more regular and focused audit practices established by tax administrations.

Amendment

(4) With a view to create a fairer tax environment *so that taxes are paid where the profits are generated*, rules on transparency need to be enhanced and anti-avoidance measures need to be strengthened. At the same time in the spirit of a fair taxation system, it is necessary to ensure that taxpayers are not taxed twice on the same income and that mechanisms on dispute resolution are comprehensive, effective and sustainable. Improvements to double taxation dispute resolution mechanisms are also *key* to respond to a risk of increased number of double or multiple taxation disputes with potentially high amounts being at stake due to more regular and focused audit practices established by tax administrations.

Or. en

Amendment 58
Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive
Recital 4

Text proposed by the Commission

(4) With a view to create a fairer tax environment, rules on transparency need to be enhanced and anti-avoidance measures need to be strengthened. At the same time

Amendment

(4) With a view to create a fairer tax environment, rules on transparency need to be enhanced, and anti-avoidance measures need to be strengthened *nationally, at the*

in the spirit of a fair taxation system, it is necessary to ensure that taxpayers are not taxed twice on the same income and that mechanisms on dispute resolution are comprehensive, effective and sustainable. Improvements to double taxation dispute resolution mechanisms are also necessary to respond to a risk of increased number of double or multiple taxation disputes with potentially high amounts being at stake due to more regular and focused audit practices established by tax administrations.

Union level and globally. At the same time in the spirit of a fair taxation system, it is necessary to ensure that taxpayers are not taxed twice on the same income and that mechanisms on dispute resolution are comprehensive, effective and sustainable. Improvements to double taxation dispute resolution mechanisms are also necessary to respond to a risk of increased number of double or multiple taxation disputes with potentially high amounts being at stake due to more regular and focused audit practices established by tax administrations.

Or. en

Amendment 59 **Andreas Schwab**

Proposal for a directive **Recital 4**

Text proposed by the Commission

(4) With a view to create a fairer tax environment, rules on transparency need to be enhanced and anti-avoidance measures need to be strengthened. At the same time in the spirit of a fair taxation system, it is necessary to ensure that taxpayers are not taxed twice on the same income and that mechanisms on dispute resolution are comprehensive, effective and sustainable. Improvements to double taxation dispute resolution mechanisms are also necessary to respond to a risk of increased number of double or multiple taxation disputes with potentially high amounts being at stake due to more regular and focused audit practices established by tax administrations.

Amendment

(4) With a view to create a fairer tax environment ***for enterprises active in the EU***, rules on transparency need to be enhanced and anti-avoidance measures need to be strengthened. At the same time in the spirit of a fair taxation system, it is necessary to ensure that taxpayers are not taxed twice on the same income and that mechanisms on dispute resolution are comprehensive, effective and sustainable. Improvements to double taxation dispute resolution mechanisms are also necessary to respond to a risk of increased number of double or multiple taxation disputes with potentially high amounts being at stake due to more regular and focused audit practices established by tax administrations.

Or. de

Amendment 60 **Notis Marias**

Proposal for a directive

Recital 4

Text proposed by the Commission

(4) With a view to create a fairer tax environment, rules on transparency need to be enhanced and anti-avoidance measures need to be strengthened. At the same time in the spirit of a fair taxation system, it is necessary to ensure that taxpayers are not taxed twice on the same income and that mechanisms on dispute resolution are comprehensive, effective and sustainable. Improvements to double taxation dispute resolution mechanisms are also necessary to respond to a risk of increased number of double or multiple taxation disputes with potentially high amounts being at stake due to more regular and focused audit practices established by tax administrations.

Amendment

4. With a view to create a fairer tax environment, rules on transparency need to be enhanced and anti-avoidance **and tax evasion** measures need to be strengthened. At the same time in the spirit of a fair taxation system, it is necessary to ensure **in practice** that taxpayers are not taxed twice on the same income and that mechanisms on dispute resolution are comprehensive, effective and sustainable. Improvements to double taxation dispute resolution mechanisms are also necessary to respond to a risk of increased number of double or multiple taxation disputes with potentially high amounts being at stake due to more regular and focused audit practices established by tax administrations.

Or. el

Amendment 61

Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Recital 5

Text proposed by the Commission

(5) The introduction of an effective and efficient framework for resolution of tax disputes which ensures legal certainty and a business friendly environment for investments is therefore a crucial action in order to achieve a fair and efficient corporate tax system in the Union. The double taxation dispute resolution mechanisms should also create a harmonised and transparent framework for solving double taxation issues and as such provide benefits to all taxpayers.

Amendment

(5) The introduction of an effective and efficient framework for resolution of tax disputes which ensures legal certainty and a business friendly environment for investments is therefore a crucial action in order to achieve a fair and efficient corporate tax system in the Union. The double taxation dispute resolution mechanisms should also create a harmonised and transparent framework for solving double taxation issues and as such provide benefits to all taxpayers.
Ultimately, the introduction of a common consolidated corporate tax base is a necessary reform to ensure profits are

taxed where they are generated.

Or. en

Amendment 62

Barbara Kappel

Proposal for a directive

Recital 5

Text proposed by the Commission

(5) The introduction of an effective and efficient framework for resolution of tax disputes which ensures legal certainty and a business friendly environment for investments is therefore a crucial action in order to achieve a fair and efficient corporate tax system in the Union. The double taxation dispute resolution mechanisms should also create a harmonised and transparent framework for solving double taxation issues and as such provide benefits to all taxpayers.

Amendment

(5) The introduction of an effective and efficient framework for resolution of tax disputes which ensures legal certainty and a business friendly environment for investments is therefore a crucial action in order to achieve a fair and efficient corporate tax system in the Union. The double taxation dispute resolution mechanisms should also create a harmonised and transparent framework for solving double taxation issues and as such provide benefits to all taxpayers, ***without bringing into question the exclusive competences of Member States regarding fiscal matters.***

Or. en

Amendment 63

Notis Marias

Proposal for a directive

Recital 5

Text proposed by the Commission

(5) The introduction of an effective ***and efficient*** framework for resolution of tax disputes which ensures legal certainty and a business friendly environment for investments is therefore a crucial action in order to achieve a fair and efficient corporate tax system in the Union. The double taxation dispute resolution mechanisms should also create a

Amendment

(5) The introduction of an effective framework for resolution of tax disputes which ensures legal certainty and a business friendly environment for investments is therefore a crucial action in order to achieve a fair and efficient corporate tax system in the Union. The double taxation dispute resolution mechanisms should also create a

harmonised and transparent framework for solving double taxation issues and as such provide benefits to all taxpayers.

harmonised and transparent framework for solving double taxation issues and as such provide benefits to all taxpayers.

Or. el

Amendment 64
Alfred Sant

Proposal for a directive
Recital 5

Text proposed by the Commission

(5) The introduction of an effective and efficient framework for resolution of tax disputes which ensures legal certainty and a business friendly environment for investments is therefore a crucial action in order to achieve a fair and efficient corporate tax system in the Union. The double taxation dispute resolution mechanisms should also create a **harmonised and** transparent framework for solving double taxation issues and as such provide benefits to all taxpayers.

Amendment

(5) The introduction of an effective and efficient framework for resolution of tax disputes which ensures legal certainty and a business friendly environment for investments is therefore a crucial action in order to achieve a fair and efficient corporate tax system in the Union. The double taxation dispute resolution mechanisms should also create a transparent framework for solving double taxation issues and as such provide benefits to all taxpayers.

Or. en

Amendment 65
Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive
Recital 5

Text proposed by the Commission

(5) The introduction of an effective and efficient framework for resolution of tax disputes which ensures legal certainty and **a business friendly environment for** investments is therefore a crucial action in order to achieve a fair and efficient corporate tax system in the Union. The double taxation dispute resolution mechanisms should also create a

Amendment

(5) The introduction of an effective and efficient framework for resolution of tax disputes which ensures legal certainty and **supports** investments is therefore a crucial action in order to achieve a fair and efficient corporate tax system in the Union. The double taxation dispute resolution mechanisms should also create a harmonised and transparent framework for

harmonised and transparent framework for solving double taxation issues and as such provide benefits to all taxpayers.

solving double taxation issues *in a timely manner* and as such provide benefits to all taxpayers.

Or. en

Amendment 66

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Recital 5 a (new)

Text proposed by the Commission

Amendment

(5 a) The Union has the potential to become a model and a global leader in tax transparency and coordination. The double taxation dispute resolution mechanisms should therefore also create a harmonised and transparent framework for solving double taxation issues and as such provide benefits to all taxpayers. All final decisions should be published in their entirety and be made available by the Commission in a common data format also on a centrally managed webpage.

Or. en

Amendment 67

Andreas Schwab

Proposal for a directive

Recital 5 a (new)

Text proposed by the Commission

Amendment

(5a) An effective and efficient framework should include the possibility for Member States of proposing alternative dispute resolution mechanisms that take better account of the specific characteristics of SMEs and can result in lower costs, less bureaucracy, more efficiency and the faster elimination of double taxation.

Amendment 68

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive**Recital 6***Text proposed by the Commission*

(6) The elimination of double taxation should be achieved through a procedure under which, as a first step, the case is submitted to the tax authorities of the Member States concerned with a view to settling the dispute by Mutual Agreement Procedure. In the absence of such agreement within a certain time frame, the case should be submitted to an Advisory Commission or Alternative Dispute Resolution Commission, consisting both of representatives of the tax authorities concerned and of independent persons of standing. The tax authorities should take a final binding decision by reference to the opinion of an Advisory Commission or Alternative Dispute Resolution Commission.

Amendment

(6) The elimination of double taxation should be achieved through a procedure under which, as a first step, the case is submitted to the tax authorities of the Member States concerned with a view to settling the dispute by Mutual Agreement Procedure. In the absence of such agreement within a certain time frame, the case should be submitted to an Advisory Commission or Alternative Dispute Resolution Commission, consisting both of representatives of the tax authorities concerned and of independent persons of standing. The tax authorities should take a final binding decision by reference to the opinion of an Advisory Commission or Alternative Dispute Resolution Commission.

The decisions reached by any of the above-mentioned bodies should be made publicly available. Secrecy is inappropriate in relation to international tax disputes, and publication is in the interest of the public. Publication also provides an incentive for decision-makers to ensure the decision reached is defensible and can contribute to improved understanding of how the rules should be interpreted and applied.

Amendment 69

Barbara Kappel

Proposal for a directive

Recital 6

Text proposed by the Commission

(6) The elimination of double taxation should be achieved through a procedure under which, as a first step, the case is submitted to the tax authorities of the Member States concerned with a view to settling the dispute by Mutual Agreement Procedure. In the absence of such agreement within a certain time frame, the case should be submitted to an Advisory Commission or Alternative Dispute Resolution Commission, consisting both of representatives of the tax authorities concerned and of independent persons of standing. The tax authorities should take a final binding decision by reference to the opinion of an Advisory Commission or Alternative Dispute Resolution Commission.

Amendment

(6) The elimination of double taxation should be achieved through a procedure under which, as a first step, the case is submitted to the tax authorities of the Member States concerned with a view to settling the dispute by Mutual Agreement Procedure. In the absence of such agreement within a certain time frame, the case should be submitted to an Advisory Commission or Alternative Dispute Resolution Commission, consisting both of representatives of the tax authorities concerned and of independent persons of standing ***listed in a publicly available "register of independent persons of standing"***. The tax authorities should take a final binding decision by reference to the opinion of an Advisory Commission or Alternative Dispute Resolution Commission.

Or. en

Amendment 70 **Andreas Schwab**

Proposal for a directive **Recital 6**

Text proposed by the Commission

(6) The elimination of double taxation should be achieved through a procedure under which, as a first step, the case is submitted to the tax authorities of the Member States concerned with a view to settling the dispute by Mutual Agreement Procedure. In the absence of such agreement within a certain time frame, the case should be submitted to ***an*** Advisory Commission or Alternative Dispute Resolution Commission, consisting both of representatives of the tax authorities concerned and of independent persons of standing. The tax authorities should take a

Amendment

(6) The elimination of double taxation should be achieved through a procedure under which, as a first step, the case is submitted to the tax authorities of the Member States concerned with a view to settling the dispute by Mutual Agreement Procedure. In the absence of such agreement within a certain time frame, the case should be submitted to ***a Standing*** Advisory Commission or ***an*** Alternative Dispute Resolution Commission, consisting both of representatives of the tax authorities concerned and of independent persons of standing. The tax authorities

final binding decision by reference to the opinion of **an** Advisory Commission or Alternative Dispute Resolution Commission.

should take a final binding decision by reference to the opinion of **the Standing** Advisory Commission or Alternative Dispute Resolution Commission.

Or. de

Amendment 71
Notis Marias

Proposal for a directive
Recital 6

Text proposed by the Commission

(6) The elimination of double taxation should be achieved through a procedure **under which, as** a first step, the case is submitted to the tax authorities of the Member States concerned with a view to settling the dispute by Mutual Agreement Procedure. In the absence of such agreement within a certain time frame, the case should be submitted to an Advisory Commission or Alternative Dispute Resolution Commission, consisting both of representatives of the tax authorities concerned and of independent persons of standing. The tax authorities should take a final binding decision by reference to the opinion of an Advisory Commission or Alternative Dispute Resolution Commission.

Amendment

(6) The elimination of double taxation should be achieved through a procedure **that is simple to use. As** a first step, the case is submitted to the tax authorities of the Member States concerned with a view to settling the dispute by Mutual Agreement Procedure. In the absence of such agreement within a certain time frame, the case should be submitted to an Advisory Commission or Alternative Dispute Resolution Commission, consisting both of representatives of the tax authorities concerned and of independent persons of standing. The tax authorities should take a final binding decision by reference to the opinion of an Advisory Commission or Alternative Dispute Resolution Commission.

Or. el

Amendment 72
Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive
Recital 6

Text proposed by the Commission

(6) The elimination of double taxation should be achieved through **a** procedure

Amendment

(6) The elimination of double taxation should be achieved through **an**

under which, as a first step, the case is submitted to the tax authorities of the Member States concerned with a view to settling the dispute by Mutual Agreement Procedure. In the absence of such agreement within a certain time frame, the case should be submitted to an Advisory Commission or Alternative Dispute Resolution Commission, consisting both of representatives of the tax authorities concerned and of independent persons of standing. The tax authorities should take a final binding decision by reference to the opinion of an Advisory Commission or Alternative Dispute Resolution Commission.

objective procedure under which, as a first step, the case is submitted to the tax authorities of the Member States concerned with a view to settling the dispute by Mutual Agreement Procedure. In the absence of such agreement within a certain time frame, the case should be submitted to an Advisory Commission or Alternative Dispute Resolution Commission, consisting both of representatives of the tax authorities concerned and of independent persons of standing. The tax authorities should take a final binding decision by reference to the opinion of an Advisory Commission or Alternative Dispute Resolution Commission.

Or. en

Amendment 73 **Notis Marias**

Proposal for a directive **Recital 7**

Text proposed by the Commission

(7) The improved double taxation dispute resolution mechanism should build on existing systems in the Union including the Union Arbitration Convention. However, the scope of this Directive should be wider than that of the Union Arbitration Convention, which is limited to disputes on transfer pricing and attribution of profits to permanent establishments only. This Directive should apply to all taxpayers that are subject to taxes on income from business profits as regards their cross-border transactions in the Union. In addition, the arbitration phase should be strengthened. In particular, it is *necessary* to provide for a time limit for the duration of the procedures to resolve double taxation disputes and to establish the terms and conditions of the dispute resolution procedure for the taxpayers.

Amendment

(7) The improved double taxation dispute resolution mechanism should build on existing systems in the Union including the Union Arbitration Convention. However, the scope of this Directive should be wider than that of the Union Arbitration Convention, which is limited to disputes on transfer pricing and attribution of profits to permanent establishments only. This Directive should apply to all taxpayers that are subject to taxes on income from business profits as regards their cross-border transactions in the Union. In addition, the arbitration phase should be strengthened. In particular, it is *essential* to provide for a time limit for the duration of the procedures to resolve double taxation disputes and to establish the terms and conditions of the dispute resolution procedure for the taxpayers.

Amendment 74

Cora van Nieuwenhuizen, Michael Theurer

Proposal for a directive

Recital 7 a (new)

Text proposed by the Commission

Amendment

(7 a) The scope of this Directive should be extended as soon as possible. The Directive only provides a framework for the resolution of disputes regarding the double taxation of business profits. Disputes on the double taxation of income (i.e. pensions, salaries) have not been brought under its scope, while the impact on individuals can be significant. A different interpretation of a tax agreement by Member States can lead to (economic) double taxation, for example if one Member State interprets a source of income as salary while the other Member State interprets the same source of income as profit. Therefore, interpretation differences in taxation of income between Member States should also be brought under the scope of this Directive.

Or. en

Amendment 75

Andreas Schwab

Proposal for a directive

Recital 7 a (new)

Text proposed by the Commission

Amendment

(7a) The procedure for the settlement of double taxation disputes provided for in this Directive consists, among other options, in dispute resolution for the taxpayer. These include mutual agreement procedures under bilateral double tax conventions or under the

Union Convention on the Elimination of Double Taxation. The present dispute resolution procedure should be prioritised against the other options, as it provides for a coordinated, Union-wide approach to dispute resolution, which includes clear and enforceable rules, a duty to eliminate double taxation and a fixed timeframe.

Or. de

Amendment 76
Cora van Nieuwenhuizen, Michael Theurer

Proposal for a directive
Recital 7 b (new)

Text proposed by the Commission

Amendment

(7 b) Currently, it is unclear how this Directive relates to existing arbitration provisions in bilateral tax agreements and the existing Union Arbitration Convention. Therefore, the Commission should clarify those relations so that taxpayers can, if applicable, choose the procedure best fit for purpose.

Or. en

Amendment 77
Cora van Nieuwenhuizen, Michael Theurer

Proposal for a directive
Recital 7 c (new)

Text proposed by the Commission

Amendment

(7 c) A large number of double taxation cases involve third countries. Therefore, the Commission should strive to create a global framework, preferably within the context of the OECD. Until such OECD framework has been realised, the Commission should aim for a mandatory, instead of the current voluntary, and binding agreement

procedure for all cases of potential cross-border double taxation.

Or. en

Amendment 78
Barbara Kappel

Proposal for a directive
Recital 9

Text proposed by the Commission

(9) This Directive respects the fundamental rights and observes the principles recognised in particular by the Charter of Fundamental Rights of the European Union. In particular, this Directive seeks to ensure full respect for the right to a fair trial and the freedom to conduct a business.

Amendment

(9) This Directive respects the fundamental rights and observes the principles recognised in particular by the Charter of Fundamental Rights of the European Union. In particular, this Directive seeks to ensure full respect for the right to a fair trial and the freedom to conduct a business, *while respecting the exclusive competences of Member States concerning fiscal matters.*

Or. en

Amendment 79
Notis Marias

Proposal for a directive
Recital 9

Text proposed by the Commission

(9) This Directive respects the fundamental rights and observes the principles recognised in particular by the Charter of Fundamental Rights of the European Union. In particular, this Directive *seeks to* ensure full respect for the right to a fair trial and the freedom to conduct a business.

Amendment

(9) This Directive respects the fundamental rights and observes the principles recognised in particular by the Charter of Fundamental Rights of the European Union. In particular, this Directive *should also* ensure full respect for the right to a fair trial and the freedom to conduct a business

Or. el

Amendment 80
Barbara Kappel

Proposal for a directive
Recital 10

Text proposed by the Commission

Amendment

(10) Since the objective of this Directive, to establish an effective and efficient procedure to resolve double taxation disputes in the context of the proper functioning of the internal market, cannot be sufficiently achieved by the Member States but can rather, by reason of the scale and effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Directive does not go beyond what is necessary in order to achieve that objective.

deleted

Or. en

Amendment 81

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive
Recital 11

Text proposed by the Commission

Amendment

(11) The Commission should review the application of this Directive after a period of five years *and* Member States should provide the Commission with appropriate input to support this review,

(11) The Commission should review the application of this Directive after a period of five years, ***including a determination of whether the Directive should continue to be applied or amended.*** Member States should provide the Commission with appropriate input to support this review. ***At the end of its review, the Commission should present a report to the European Parliament and the Council, including an assessment on extension of the scope of this Directive to cover all cross-border double taxation situations and double***

non-taxation, and if appropriate, an amending legislative proposal,

Or. en

Amendment 82
Markus Ferber

Proposal for a directive
Recital 11

Text proposed by the Commission

(11) The Commission should review the application of this Directive after a period of five years and Member States should provide the Commission with appropriate input to support this review,

Amendment

(11) The Commission should review the application of this Directive after a period of five years and Member States should provide the Commission with appropriate input to support this review. ***The Commission should inform the European Parliament and the Member States of the results of this review.***

Or. de

Amendment 83
Notis Marias

Proposal for a directive
Recital 11

Text proposed by the Commission

(11) ***The Commission should review the application of this Directive after a period of five years and Member States should provide the Commission with appropriate input to support this review,***

Amendment

(11) ***Does not affect English version.***

Or. el

Amendment 84
Markus Ferber

Proposal for a directive
Recital 11 a (new)

Text proposed by the Commission

Amendment

(11 a) This Directive will only realise its full potential if similar rules are also implemented in third countries. Accordingly, the Commission should also advocate the establishment of binding dispute resolution procedures at international level.

Or. de

Amendment 85
Olle Ludvigsson

Proposal for a directive
Article 1 – paragraph 4

Text proposed by the Commission

Amendment

This Directive shall not preclude the application of national legislation or provisions of international agreements where it is necessary to prevent tax evasion, tax fraud or abuse.

This Directive shall not preclude the application of national legislation or provisions of international agreements where it is necessary to prevent tax evasion **and avoidance**, tax fraud or abuse.

Or. en

Amendment 86
Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive
Article 3 – paragraph 1

Text proposed by the Commission

Amendment

1. Any taxpayer subject to double taxation shall be entitled to submit a complaint requesting the resolution of the double taxation to each of the competent authorities of the Member States concerned within **three years** from the receipt of the first notification of the action resulting in double taxation, whether or not it uses the remedies available in the national law of

1. Any taxpayer subject to double taxation shall be entitled to submit a complaint requesting the resolution of the double taxation to each of the competent authorities of the Member States concerned within **one year** from the receipt of the first notification of the action resulting in double taxation, whether or not it uses the remedies available in the national law of

any of the Member States concerned. The taxpayer shall indicate in its complaint to each respective competent authority which other Member States are concerned.

any of the Member States concerned. The taxpayer shall indicate in its complaint to each respective competent authority which other Member States are concerned.

Or. en

Amendment 87

Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 3 – paragraph 1

Text proposed by the Commission

1. Any taxpayer subject to double taxation shall be entitled to submit a complaint requesting the resolution of the double taxation to each of the competent authorities of the Member States concerned within *three* years from the receipt of the first notification of the action resulting in double taxation, whether or not it uses the remedies available in the national law of any of the Member States concerned. The taxpayer shall indicate in its complaint to each respective competent authority which other Member States are concerned.

Amendment

1. Any taxpayer subject to double taxation shall be entitled to submit a complaint requesting the resolution of the double taxation to each of the competent authorities of the Member States concerned within *two* years from the receipt of the first notification of the action resulting in double taxation, whether or not it uses the remedies available in the national law of any of the Member States concerned. The taxpayer shall indicate in its complaint to each respective competent authority which other Member States are concerned.

Or. en

Justification

A deadline of two years after notification of the action resulting in double taxation is sufficient in order to guarantee maximum tax certainty.

Amendment 88

Anneliese Dodds, Pervenche Berès, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 3 – paragraph 1

Text proposed by the Commission

1. Any taxpayer subject to double

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Amendment

1. Any taxpayer subject to double

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taxation shall be entitled to submit a complaint requesting the resolution of the double taxation to each of the competent authorities of the Member States concerned within three years from the receipt of the first notification of the action resulting in double taxation, whether or not it uses the remedies available in the national law of any of the Member States concerned. The taxpayer shall indicate in its complaint to each respective competent authority which other Member States are concerned.

taxation shall be entitled to submit a complaint requesting the resolution of the double taxation to each of the competent authorities of the Member States concerned within three years from the receipt of the first notification of the action resulting in double taxation, whether or not it uses the remedies available in the national law of any of the Member States concerned. The taxpayer shall indicate in its complaint to each respective competent authority which other Member States are concerned. ***The Commission shall host a central contact point in all languages of the Union, which is easily accessible to the public with the following updated information:***

Or. en

Amendment 89
Andreas Schwab

Proposal for a directive
Article 3 – paragraph 1

Text proposed by the Commission

1. Any taxpayer subject to double taxation shall be entitled to submit a complaint requesting the resolution of the double taxation to each of the competent authorities of the Member States concerned within three years from the receipt of the first notification of the action resulting in double taxation, whether or not it uses the remedies available in the national law of any of the Member States concerned. The taxpayer shall indicate in its complaint to each respective competent authority which other Member States are concerned.

Amendment

1. Any taxpayer subject to double taxation shall be entitled to submit a complaint requesting the resolution of the double taxation to each of the competent authorities of the Member States concerned within three years from the receipt of the first notification of the action resulting in double taxation, whether or not it uses the remedies available in the national law of any of the Member States concerned. The taxpayer shall ***submit the complaint to both competent authorities of the Member States concerned at the same time and*** indicate in its complaint to each respective competent authority which other Member States are concerned.

Or. de

Anneliese Dodds, Pervenche Berès, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

**Proposal for a directive
Article 3 – paragraph 1 – point a (new)**

Text proposed by the Commission

Amendment

(a) contact information for each competent authority;

Or. en

Amendment 91

Anneliese Dodds, Pervenche Berès, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

**Proposal for a directive
Article 3 – paragraph 1 – point b (new)**

Text proposed by the Commission

Amendment

(b) full overview of applicable Union legislation and tax treaties;

Or. en

Amendment 92

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

**Proposal for a directive
Article 3 – paragraph 2**

Text proposed by the Commission

Amendment

2. The competent authorities shall acknowledge receipt of the complaint within one month from the receipt of the complaint. They shall also inform the competent authorities of the other Member States concerned on the receipt of the complaint.

2. The competent authorities shall acknowledge receipt of the complaint within one month from the receipt of the complaint. They shall also inform the competent authorities of the other Member States concerned on the receipt of the complaint ***within two weeks from the receipt of the complaint.***

Or. en

Amendment 93
Andreas Schwab

Proposal for a directive
Article 3 – paragraph 2

Text proposed by the Commission

2. *The* competent *authorities* shall acknowledge receipt of the complaint ***within one month from the receipt of the complaint. They shall also inform*** the competent authorities of the other Member States concerned ***on*** the receipt of the complaint.

Amendment

2. ***Each*** competent *authority* shall acknowledge receipt of the complaint ***and notify*** the competent authorities of the other Member States concerned ***within one month of*** the receipt of the complaint.

Or. de

Amendment 94
Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive
Article 3 – paragraph 2

Text proposed by the Commission

2. The competent authorities shall acknowledge receipt of the complaint within ***one month*** from the receipt of the complaint. They shall also inform the competent authorities of the other Member States concerned on the receipt of the complaint.

Amendment

2. The competent authorities shall acknowledge receipt of the complaint within ***two months*** from the receipt of the complaint. They shall also inform the competent authorities of the other Member States concerned on the receipt of the complaint.

Or. en

Amendment 95
Olle Ludvigsson

Proposal for a directive
Article 3 – paragraph 2

Text proposed by the Commission

2. The competent authorities shall acknowledge receipt of the complaint

Amendment

2. The competent authorities shall acknowledge receipt of the complaint

within one month from the receipt of the complaint. They shall also inform the competent authorities of the other Member States concerned on the receipt of the complaint.

within one month from the receipt of the complaint. They shall also inform the competent authorities of the other Member States concerned on the receipt of the complaint *within a reasonable period of time*.

Or. en

Amendment 96

Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 3 – paragraph 2

Text proposed by the Commission

2. The competent authorities shall acknowledge receipt of the complaint within one month from the receipt of the complaint. They shall also inform the competent authorities of the other Member States concerned on the receipt of the complaint.

Amendment

2. The competent authorities shall acknowledge receipt of the complaint *in writing* within one month from the receipt of the complaint. They shall also inform the competent authorities of the other Member States concerned on the receipt of the complaint.

Or. en

Amendment 97

Markus Ferber

Proposal for a directive

Article 3 – paragraph 2

Text proposed by the Commission

2. The competent authorities shall acknowledge receipt of the complaint within one month from the receipt of the complaint. They shall also inform the competent authorities of the other Member States concerned *on* the receipt of the complaint.

Amendment

2. The competent authorities shall acknowledge receipt of the complaint within one month from the receipt of the complaint. They shall also inform the competent authorities of the other Member States concerned *immediately about* the receipt of the complaint.

Or. de

Amendment 98

Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 3 – paragraph 3 – introductory part

Text proposed by the Commission

3. The complaint is admissible if the taxpayer provides the competent authorities of each of the Member States concerned with the following information.

Amendment

3. The complaint is admissible if the taxpayer provides the competent authorities of each of the Member States concerned ***in one of the official languages of the Union*** with the following information.

Or. en

Amendment 99

Pirkko Ruohonen-Lerner

on behalf of the ECR Group

Proposal for a directive

Article 3 – paragraph 3 – introductory part

Text proposed by the Commission

3. The complaint is admissible ***if*** the taxpayer provides the competent authorities of each of the Member States concerned with the following information.

Amendment

3. The complaint is admissible ***when*** the taxpayer provides the competent authorities of each of the Member States concerned with the following information.

Or. en

Amendment 100

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 3 – paragraph 3 – point a

Text proposed by the Commission

(a) name, address, tax identification number and other information necessary for identification of the taxpayer(s) who presented the complaint to the competent authorities and of any other taxpayer

Amendment

(a) name, address, tax identification number and other information necessary for identification of the taxpayer(s) who presented the complaint to the competent authorities and of any other taxpayer

directly affected;

directly affected *to the best of the complainant's knowledge*;

Or. en

Amendment 101

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 3 – paragraph 3 – point d

Text proposed by the Commission

Amendment

(d) applicable national rules and double taxation treaties;

deleted

Or. en

Amendment 102

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 3 – paragraph 3 – point e – point iii

Text proposed by the Commission

Amendment

(iii) a commitment by the taxpayer to respond as completely and quickly as possible to all appropriate requests made by a competent authority and provide any documentation at the request of the competent authorities;

(iii) a commitment by the taxpayer to respond as completely and quickly as possible to all appropriate requests made by a competent authority and provide any documentation at the request of the competent authorities *with due consideration by the competent authorities for constraints of access to requested documents and external time delays*;

Or. en

Amendment 103

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 3 – paragraph 3 – point f

Text proposed by the Commission

(f) any specific additional information requested by the competent authorities.

Amendment

(f) any specific additional information requested by the competent authorities ***relevant to the taxation dispute.***

Or. en

Amendment 104

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

**Proposal for a directive
Article 3 – paragraph 4**

Text proposed by the Commission

4. The competent authorities of the Member States concerned may request the information referred to in point (f) of paragraph 3 within a period of ***two*** months from the receipt of the complaint.

Amendment

4. The competent authorities of the Member States concerned may request the information referred to in point (f) of paragraph 3 within a period of ***six*** months from the receipt of the complaint.

Or. en

Amendment 105

Andreas Schwab

**Proposal for a directive
Article 3 – paragraph 5**

Text proposed by the Commission

5. The competent authorities of the Member States concerned shall take a decision on the acceptance and admissibility of the complaint of a taxpayer within ***six*** months of the receipt ***thereof.*** ***The competent authorities shall*** inform ***the taxpayers*** and the competent ***authorities*** of the other Member States of their decision.

Amendment

5. The competent authorities of the Member States concerned shall take a decision on the acceptance and admissibility of the complaint of a taxpayer within ***three*** months of the receipt ***of the complaint and*** inform ***that taxpayer*** and the competent ***authority*** of the other Member States of their decision.

Or. de

Amendment 106

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive Article 3 – paragraph 5

Text proposed by the Commission

5. The competent authorities of the Member States concerned shall take a decision on the acceptance and admissibility of the complaint of a taxpayer within *six* months of the receipt thereof. The competent authorities shall inform the taxpayers and the competent authorities of the other Member States of their decision.

Amendment

5. The competent authorities of the Member States concerned shall take a decision on the acceptance and admissibility of the complaint of a taxpayer within *three* months of the receipt thereof. The competent authorities shall inform the taxpayers and the competent authorities of the other Member States of their decision *within two weeks*.

Or. en

Amendment 107

Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive Article 3 – paragraph 5

Text proposed by the Commission

5. The competent authorities of the Member States concerned shall take a decision on the acceptance and admissibility of the complaint of a taxpayer within six months of the receipt thereof. The competent authorities shall inform the taxpayers and the competent authorities of the other Member States of their decision.

Amendment

5. The competent authorities of the Member States concerned shall take a decision on the acceptance and admissibility of the complaint of a taxpayer within six months of the receipt thereof. The competent authorities shall inform the taxpayers and the competent authorities of the other Member States *in writing* of their decision.

Or. en

Amendment 108

Pirkko Ruohonen-Lerner

on behalf of the ECR Group

Proposal for a directive Article 3 – paragraph 5

Text proposed by the Commission

5. The competent authorities of the Member States concerned shall take a decision on the acceptance and admissibility of the complaint of a taxpayer within six months of the receipt thereof. The competent authorities shall inform the taxpayers and the competent authorities of the other Member States of their decision.

Amendment

5. The competent authorities of the Member States concerned shall take a decision on the acceptance and admissibility of the complaint of a taxpayer ***as soon as possible*** within six months of the receipt thereof. The competent authorities shall inform the taxpayers and the competent authorities of the other Member States of their decision.

Or. en

Amendment 109
Markus Ferber

Proposal for a directive
Article 3 – paragraph 5

Text proposed by the Commission

5. The competent authorities of the Member States concerned shall take a decision on the acceptance and admissibility of the complaint of a taxpayer within six months of the receipt thereof. The competent authorities shall inform the taxpayers and the competent authorities of the other Member States of their decision.

Amendment

5. The competent authorities of the Member States concerned shall take a decision on the acceptance and admissibility of the complaint of a taxpayer within six months of the receipt thereof. The competent authorities shall inform the taxpayers and the competent authorities of the other Member States ***immediately*** of their decision.

Or. de

Amendment 110
Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive
Article 4 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Where the competent authorities of the Member States concerned decide to accept the complaint according to Article 3(5), they shall endeavour to eliminate the

Amendment

Where the competent authorities of the Member States concerned decide to accept the complaint according to Article 3(5), they shall endeavour to eliminate the

double taxation by mutual agreement procedure within *two years starting from* the last notification of one of the Member States' decision on the acceptance of the complaint.

double taxation by mutual agreement procedure within *12 months of* the last notification of one of the Member States' decision on the acceptance of the complaint.

Or. en

Amendment 111
Markus Ferber

Proposal for a directive
Article 4 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Where the competent authorities of the Member States concerned decide to accept the complaint according to Article 3(5), they shall endeavour to eliminate the double taxation by mutual agreement procedure within *two years* starting from the last notification of one of the Member States' decision on the acceptance of the complaint.

Amendment

Where the competent authorities of the Member States concerned decide to accept the complaint according to Article 3(5), they shall endeavour to eliminate the double taxation by mutual agreement procedure within *one year* starting from the last notification of one of the Member States' decision on the acceptance of the complaint.

Or. de

Amendment 112
Andreas Schwab

Proposal for a directive
Article 4 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Where the competent authorities of the Member States concerned decide to accept the complaint according to Article 3(5), they shall endeavour to eliminate the double taxation by mutual agreement procedure within *two years* starting from the last notification of one of the Member States' decision on the acceptance of the complaint.

Amendment

Where the competent authorities of the Member States concerned decide to accept the complaint according to Article 3(5), they shall endeavour to eliminate the double taxation by mutual agreement procedure within *18 months* starting from the last notification of one of the Member States' decision on the acceptance of the complaint.

Or. de

Amendment 113

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 4 – paragraph 1 – subparagraph 2

Text proposed by the Commission

The period of *two years* referred to in the first subparagraph may be extended by up to *six* months at the request of a competent authority of a Member State concerned, if the requesting competent authority provides justification in writing. That extension shall be subject to the acceptance by taxpayers and the other competent authorities.

Amendment

The period of *12 months* referred to in the first subparagraph may be extended by up to *three* months at the request of a competent authority of a Member State concerned, if the requesting competent authority provides justification in writing. That extension shall be subject to the acceptance by taxpayers and the other competent authorities.

Or. en

Amendment 114

Markus Ferber

Proposal for a directive

Article 4 – paragraph 1 – subparagraph 2

Text proposed by the Commission

The period of *two years* referred to in the first subparagraph may be extended by up to six months at the request of a competent authority of a Member State concerned, if the requesting competent authority provides justification in writing. That extension shall be subject to the acceptance by taxpayers and the other competent authorities.

Amendment

The period of *one year* referred to in the first subparagraph may be extended by up to six months at the request of a competent authority of a Member State concerned, if the requesting competent authority provides justification in writing. That extension shall be subject to the acceptance by taxpayers and the other competent authorities.

Or. de

Amendment 115

Andreas Schwab

Proposal for a directive

Article 4 – paragraph 1 – subparagraph 2

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Text proposed by the Commission

The period of **two years** referred to in the first subparagraph may be extended by up to six months at the request of a competent authority of a Member State concerned, if the requesting competent authority provides justification in writing. That extension shall be subject to the acceptance by taxpayers and the other competent authorities.

Amendment

The period of **18 months** referred to in the first subparagraph may be extended by up to six months at the request of a competent authority of a Member State concerned, if the requesting competent authority provides justification in writing. That extension shall be subject to the acceptance by taxpayers and the other competent authorities.

Or. de

Amendment 116

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 4 – paragraph 2 – point b

Text proposed by the Commission

(b) the tax chargeable on this income in one Member State is reduced by an amount equal to the tax chargeable on it in any other Member State concerned.

Amendment

(b) the tax chargeable on this income in one Member State is reduced by an amount equal to the tax chargeable on it in any other Member State concerned; **and**

Or. en

Amendment 117

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

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

Text proposed by the Commission

Amendment

(b a) any overpaid tax is reimbursed to the taxpayer;

Or. en

Amendment 118

Andreas Schwab

Proposal for a directive
Article 4 – paragraph 3

Text proposed by the Commission

3. Once the competent authorities of the Member States have reached an agreement to eliminate the double taxation within the period provided for in paragraph 1, each competent authority of the Member States concerned shall transmit this agreement to the taxpayer as a decision which is binding on the authority and enforceable by the taxpayer, subject to the taxpayer renouncing the right to any domestic remedy. That decision shall be implemented irrespective of any time limits prescribed by the national law of the Member States concerned.

Amendment

3. Once the competent authorities of the Member States have reached an agreement to eliminate the double taxation within the period provided for in paragraph 1, each competent authority of the Member States concerned shall ***within five days*** transmit this agreement to the taxpayer as a decision which is binding on the authority and enforceable by the taxpayer, subject to the taxpayer renouncing the right to any domestic remedy. That decision shall be ***immediately*** implemented irrespective of any time limits prescribed by the national law of the Member States concerned.

Or. de

Amendment 119

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive
Article 4 – paragraph 3

Text proposed by the Commission

3. Once the competent authorities of the Member States have reached an agreement to eliminate the double taxation within the period provided for in paragraph 1, each competent authority of the Member States concerned shall transmit this agreement to the taxpayer as a decision which is binding on the authority and enforceable by the taxpayer, subject to the taxpayer renouncing the right to any domestic remedy. That decision shall be implemented irrespective of any time limits prescribed by the national law of the Member States concerned.

Amendment

3. Once the competent authorities of the Member States have reached an agreement to eliminate the double taxation within the period provided for in paragraph 1, each competent authority of the Member States concerned shall transmit this agreement to the taxpayer ***immediately***, as a decision which is binding on the authority and enforceable by the taxpayer, subject to the taxpayer renouncing the right to any domestic remedy. That decision shall be implemented irrespective of any time limits prescribed by the national law of the Member States concerned.

Or. en

Amendment 120

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 4 – paragraph 4

Text proposed by the Commission

4. Where the competent authorities of the Member States concerned have not reached an agreement to eliminate the double taxation within the period provided for in paragraph 1, each competent authority of the Member States concerned shall inform the taxpayers indicating the reasons for the failure to reach agreement.

Amendment

4. Where the competent authorities of the Member States concerned have not reached an agreement to eliminate the double taxation within the period provided for in paragraph 1, each competent authority of the Member States concerned shall inform the taxpayers ***within two weeks*** indicating the reasons for the failure to reach agreement ***and informing the taxpayer of their options for appeal, with relevant contact information for the appeal bodies.***

Or. en

Amendment 121

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive

Article 5 – paragraph 1

Text proposed by the Commission

1. The competent authorities of the Member States concerned may decide to reject the complaint where the complaint is inadmissible or there is no double taxation or the ***three-year*** period set forth in Article 3(1) is not respected.

Amendment

1. The competent authorities of the Member States concerned may decide to reject the complaint where the complaint is inadmissible or there is no double taxation or the ***one year*** period set forth in Article 3(1) is not respected.

Or. en

Amendment 122

Andreas Schwab

Proposal for a directive

Article 5 – paragraph 1

Text proposed by the Commission

1. The competent authorities of the Member States concerned may decide to reject the complaint where the complaint is inadmissible or there is no double taxation or the three-year period set forth in Article 3(1) is not respected.

Amendment

1. The competent authorities of the Member States concerned may decide to reject the complaint where the complaint is inadmissible or there is no double taxation or the three-year period set forth in Article 3(1) is not respected. ***The competent authorities shall inform the taxpayer of the reasons for the rejection.***

Or. de

Amendment 123

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

**Proposal for a directive
Article 5 – paragraph 2**

Text proposed by the Commission

2. Where the competent authorities of the Member States concerned have not taken a decision on the complaint within **six** months following receipt of a complaint by a taxpayer, the complaint shall be deemed to be rejected.

Amendment

2. Where the competent authorities of the Member States concerned have not taken a decision on the complaint within **three** months following receipt of a complaint by a taxpayer, the complaint shall be deemed to be rejected **and the taxpayer shall be notified within one month of that decision.**

Or. en

Amendment 124

Andreas Schwab

**Proposal for a directive
Article 5 – paragraph 2**

Text proposed by the Commission

2. Where the competent authorities of the Member States concerned have not taken a decision on the complaint within **six** months following receipt of a complaint by a taxpayer, the complaint shall be deemed to be rejected.

Amendment

2. Where the competent authorities of the Member States concerned have not taken a decision on the complaint within **three** months following receipt of a complaint by a taxpayer, the complaint shall be deemed to be rejected.

Amendment 125

Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive
Article 5 – paragraph 2

Text proposed by the Commission

2. Where the competent authorities of the Member States concerned have not taken a decision on the complaint within six months following receipt of a complaint by a taxpayer, the complaint shall be deemed to be rejected.

Amendment

2. Where the competent authorities of the Member States concerned have not taken a decision on the complaint ***as soon as possible*** within six months following receipt of a complaint by a taxpayer, the complaint shall be deemed to be rejected.

Or. en

Amendment 126

Anneliese Dodds, Alfred Sant, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive
Article 5 – paragraph 3

Text proposed by the Commission

3. In case of rejection of the complaint, the taxpayer shall be entitled to appeal against the decision of the competent authorities of the Member States concerned in accordance with national rules.

Amendment

3. In case of rejection of the complaint, the taxpayer shall be entitled to appeal against the decision of the competent authorities of the Member States concerned in accordance with national rules. ***The taxpayer is entitled to make the complaint to either competent authority. The competent authority to whom the appeal is made shall inform the other competent authority of the existence of the appeal and the two competent authorities shall coordinate when processing the appeal. In the case of SMEs, the financial burden shall be borne by the initially rejecting competent authority when the appeal case is successful .***

Amendment 127
Andreas Schwab

Proposal for a directive
Article 6 – title

Text proposed by the Commission

Amendment

Dispute resolution by Advisory
Commission

Dispute resolution by **Standing** Advisory
Commission

Or. de

Justification

Justification: The Advisory Commission should be a permanent body to ensure a more rapid and smoother handling of the dispute settlement procedure.

Amendment 128
Andreas Schwab

Proposal for a directive
Article 6 – paragraph 1

Text proposed by the Commission

Amendment

1. An Advisory Commission shall be set up by the competent authorities of the Member States concerned in accordance with Article 8 if the complaint is rejected under Article 5(1) by only one of the competent authorities of Member States concerned.

deleted

Or. de

Amendment 129
Andreas Schwab

Proposal for a directive
Article 6 – paragraph 2 – subparagraph 1

Text proposed by the Commission

Amendment

The Advisory Commission shall adopt a decision on the admissibility and acceptance of the complaint within *six* months from the date of notification of the last decision rejecting the complaint under Article 5(1) by the competent authorities of the Member States concerned. By default of any decision notified in the *six* month period, the complaint is deemed to be rejected.

If the complaint referred to in Article 5 (1) is rejected by only one of the competent authorities of the Member States concerned, the Standing Advisory Commission shall adopt a decision on the admissibility and acceptance of the complaint within *three* months from the date of notification of the last decision rejecting the complaint under Article 5(1) by the competent authorities of the Member States concerned. By default of any decision notified in the *three* month period, the complaint is deemed to be rejected.

Or. de

Amendment 130

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 6 – paragraph 2 – subparagraph 1

Text proposed by the Commission

The Advisory Commission shall adopt a decision on the admissibility and acceptance of the complaint within *six* months from the date of notification of the last decision rejecting the complaint under Article 5(1) by the competent authorities of the Member States concerned. By default of any decision notified in the *six* month period, the complaint is deemed to be rejected.

Amendment

The Advisory Commission shall adopt a decision on the admissibility and acceptance of the complaint within *three* months from the date of notification of the last decision rejecting the complaint under Article 5(1) by the competent authorities of the Member States concerned. By default of any decision notified in the *three* month period, the complaint is deemed to be rejected *and the taxpayer shall be notified within two weeks of that decision.*

Or. en

Amendment 131

Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive

Article 6 – paragraph 2 – subparagraph 1

Text proposed by the Commission

The Advisory Commission shall adopt a decision on the admissibility and acceptance of the complaint within six months from the date of notification of the last decision rejecting the complaint under Article 5(1) by the competent authorities of the Member States concerned. By default of any decision notified *in* the six month period, the complaint is deemed to be rejected.

Amendment

The Advisory Commission shall adopt a decision on the admissibility and acceptance of the complaint *as soon as possible* within six months from the date of notification of the last decision rejecting the complaint under Article 5(1) by the competent authorities of the Member States concerned. By default of any decision notified *within* the six month period, the complaint is deemed to be rejected.

Or. en

Amendment 132

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 6 – paragraph 2 – subparagraph 2

Text proposed by the Commission

Where the Advisory Commission confirms the existence of double taxation and the admissibility of the complaint, the mutual agreement procedure provided for in Article 4 shall be initiated at the request of one of the competent authorities. The competent authority concerned shall notify the Advisory Commission, the other competent authorities concerned and the taxpayers of that request. The period of *two years* provided for in Article 4(1) shall start from the date of the decision taken by the Advisory Commission on the acceptance and admissibility of the complaint.

Amendment

Where the Advisory Commission confirms the existence of double taxation and the admissibility of the complaint, the mutual agreement procedure provided for in Article 4 shall be initiated at the request of one of the competent authorities. The competent authority concerned shall notify the Advisory Commission, the other competent authorities concerned and the taxpayers of that request. The period of *12 months* provided for in Article 4(1) shall start from the date of the decision taken by the Advisory Commission on the acceptance and admissibility of the complaint.

Or. en

Amendment 133

Markus Ferber

Proposal for a directive

Article 6 – paragraph 2 – subparagraph 2

Text proposed by the Commission

Where the Advisory Commission confirms the existence of double taxation and the admissibility of the complaint, the mutual agreement procedure provided for in Article 4 shall be initiated at the request of one of the competent authorities. The competent authority concerned shall notify the Advisory Commission, the other competent authorities concerned and the taxpayers of that request. The period of **two years** provided for in Article 4(1) shall start from the date of the decision taken by the Advisory Commission on the acceptance and admissibility of the complaint.

Amendment

Where the Advisory Commission confirms the existence of double taxation and the admissibility of the complaint, the mutual agreement procedure provided for in Article 4 shall be initiated at the request of one of the competent authorities. The competent authority concerned shall notify the Advisory Commission, the other competent authorities concerned and the taxpayers of that request. The period of **one year** provided for in Article 4(1) shall start from the date of the decision taken by the Advisory Commission on the acceptance and admissibility of the complaint.

Or. de

Amendment 134
Andreas Schwab

Proposal for a directive
Article 6 – paragraph 2 – subparagraph 2

Text proposed by the Commission

Where the Advisory Commission confirms the existence of double taxation and the admissibility of the complaint, the mutual agreement procedure provided for in Article 4 shall be initiated at the request of one of the competent authorities. The competent authority concerned shall notify the Advisory Commission, the other competent authorities concerned and the taxpayers of that request. The period of **two years** provided for in Article 4(1) shall start from the date of the decision taken by the Advisory Commission on the acceptance and admissibility of the complaint.

Amendment

Where the Advisory Commission confirms the existence of double taxation and the admissibility of the complaint, the mutual agreement procedure provided for in Article 4 shall be initiated at the request of one of the competent authorities. The competent authority concerned shall notify the Advisory Commission, the other competent authorities concerned and the taxpayers of that request. The period of **18 months** provided for in Article 4(1) shall start from the date of the decision taken by the Advisory Commission on the acceptance and admissibility of the complaint.

Or. de

Amendment 135

Andreas Schwab

Proposal for a directive

Article 6 – paragraph 3 – subparagraph 1

Text proposed by the Commission

The Advisory Commission shall be set up by competent authorities of the Member States concerned **where they** have failed to reach an agreement to eliminate the double taxation under the mutual agreement procedure within the time limit provided for in Article 4(1).

Amendment

If the* competent authorities of the Member States concerned have failed to reach an agreement to eliminate the double taxation under the mutual agreement procedure within the time limit provided for in Article 4(1), ***the Advisory Commission shall deliver an opinion on the elimination of double taxation pursuant to Article 13, paragraph 1.**

Or. de

Amendment 136

Andreas Schwab

Proposal for a directive

Article 6 – paragraph 3 – subparagraph 2

Text proposed by the Commission

The Advisory Commission shall be set up in accordance with Article 8 and it shall deliver an opinion on the elimination of the double taxation in accordance with Article 13(1).

Amendment

deleted

Or. de

Amendment 137

Andreas Schwab

Proposal for a directive

Article 6 – paragraph 4

Text proposed by the Commission

4. The Advisory Commission shall be set up no later than fifty calendar days after the end of the six-month period provided for in Article 3(5), if the

Amendment

deleted

Advisory Commission is set up in accordance with paragraph 1.

The Advisory Commission shall be set up no later than fifty calendar days after the end of the period provided for in Article 4(1) if the Advisory Commission is set up in accordance with paragraph 2.

Or. de

Justification

The Advisory Commission should be a permanent body to ensure a more rapid and smoother handling of the dispute settlement procedure.

Amendment 138

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive

Article 6 – paragraph 4 – subparagraph 1

Text proposed by the Commission

The Advisory Commission shall be set up no later than *fifty* calendar days after the end of the six-month period provided for in Article 3(5), if the Advisory Commission is set up in accordance with paragraph 1.

Amendment

The Advisory Commission shall be set up no later than *ninety* calendar days after the end of the six-month period provided for in Article 3(5), if the Advisory Commission is set up in accordance with paragraph 1.

Or. en

Amendment 139

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive

Article 6 – paragraph 4 – subparagraph 2

Text proposed by the Commission

The Advisory Commission shall be set up no later than *fifty* calendar days after the end of the period provided for in Article 4(1) if the Advisory Commission is set up in accordance with paragraph 2.

Amendment

The Advisory Commission shall be set up no later than *ninety* calendar days after the end of the period provided for in Article 4(1) if the Advisory Commission is set up in accordance with paragraph 2.

Amendment 140

Andreas Schwab

Proposal for a directive

Article 7

Text proposed by the Commission

Amendment

[...]

deleted

Or. de

Justification

As the Advisory Commission would be a permanent institution, which would not have to be established within a specific period, no provision need be made for any further enforcement procedure.

Amendment 141

Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 7 – paragraph 1 – subparagraph 2

Text proposed by the Commission

Amendment

Where the competent authority of a Member State has failed to appoint at least one independent person of standing and its substitute, the taxpayer may request the competent court in that Member State to appoint an independent person and the substitute from the list referred to in Article 8(4).

Where the competent authority of a Member State has failed to appoint at least one independent person of standing and its substitute, the taxpayer may request the competent court in that Member State to appoint an independent person and the substitute from the list referred to in Article 8(4) *within three months*.

Or. en

Amendment 142

Anneliese Dodds, Pervenche Berès, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 7 – paragraph 1 – subparagraph 3

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Text proposed by the Commission

If the competent authorities of all Member States concerned have failed to do so, the taxpayer may request the competent courts of each Member State to appoint the two independent persons of standing in accordance with the second and third subparagraphs. The thus appointed independent persons of standing shall appoint the chair by drawing lots from the list of the independent persons who qualify as chair according to Article 8(4).

Amendment

If the competent authorities of all Member States concerned have failed to do so, the taxpayer may request the competent courts of each Member State to appoint the two independent persons of standing in accordance with the second and third subparagraphs. The ***Commission shall make contact information for the competent courts of each Member State clearly available in a central information point on its website in all official languages of the Union.*** The thus appointed independent persons of standing shall appoint the chair by drawing lots from the list of the independent persons who qualify as chair according to Article 8(4).

Or. en

Amendment 143

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

**Proposal for a directive
Article 7 – paragraph 3**

Text proposed by the Commission

3. The competent court shall adopt a decision according to paragraph 1 and notify it to the applicant. The applicable procedure for the competent court to appoint the independent persons when the Member States fail to appoint them shall be the same as the one applicable under national rules in matters of civil and commercial arbitration when courts appoint arbitrators in cases where parties fail to agree in this respect. The competent court shall also inform the competent authorities having initially failed to set up the Advisory Commission. This Member State shall be entitled to appeal a decision of the court, provided they have the right to do so under their national law. In case of rejection, the applicant shall be entitled to

Amendment

3. The competent court shall adopt a decision according to paragraph 1 and notify it to the applicant ***within one month.*** The applicable procedure for the competent court to appoint the independent persons when the Member States fail to appoint them shall be the same as the one applicable under national rules in matters of civil and commercial arbitration when courts appoint arbitrators in cases where parties fail to agree in this respect. The competent court shall also inform the competent authorities having initially failed to set up the Advisory Commission. This Member State shall be entitled to appeal a decision of the court, provided they have the right to do so under their national law. In case of rejection, the

appeal against the decision of the court in accordance with the national procedural rules.

applicant shall be entitled to appeal against the decision of the court in accordance with the national procedural rules.

Or. en

Amendment 144
Andreas Schwab

Proposal for a directive
Article 8 – title

Text proposed by the Commission

Amendment

The Advisory Commission

The ***Standing*** Advisory Commission

Or. de

Justification

The Advisory Commission should be a permanent body as this would be conducive to a more rapid and smoother handling of the dispute settlement procedure.

Amendment 145
Andreas Schwab

Proposal for a directive
Article 8 – paragraph 1 – subparagraph 1 – introductory part

Text proposed by the Commission

Amendment

The Advisory Commission referred to in Article 6 shall have the following composition:

The ***Standing*** Advisory Commission referred to in Article 6 shall have the following composition:

Or. de

Amendment 146
Andreas Schwab

Proposal for a directive
Article 8 – paragraph 1 – subparagraph 1 – point b

Text proposed by the Commission

Amendment

(b) *two* representatives of each competent authority concerned;

(b) *two permanent* representatives of each competent authority concerned, *appointed by the Member States*;

Or. de

Amendment 147

Marco Valli

Proposal for a directive

Article 8 – paragraph 1 – subparagraph 1 – point b

Text proposed by the Commission

Amendment

(b) *two representatives* of each competent authority concerned;

(b) *one representative* of each competent authority concerned;

Or. it

Amendment 148

Andreas Schwab

Proposal for a directive

Article 8 – paragraph 1 – subparagraph 1 – point c

Text proposed by the Commission

Amendment

(c) one or two independent persons of standing who shall be appointed by *each competent authority* from the list of persons referred to in paragraph 4.

(c) one or two independent persons of standing who shall be appointed by *the Commission* from the list of persons referred to in paragraph 4.

Or. de

Amendment 149

Ernest Urtasun

on behalf of the Verts/ALE Group

Miguel Urbán Crespo

Proposal for a directive

Article 8 – paragraph 1 – subparagraph 1 – point c

Text proposed by the Commission

Amendment

(c) one or two independent persons of

(c) one or two independent persons of

standing who shall be appointed by each competent authority from the list of persons referred to in paragraph 4.

standing who shall be appointed by each competent authority from the list of persons referred to in paragraph 4, *excluding the persons proposed by their own Member State.*

Or. en

Amendment 150
Marco Valli

Proposal for a directive
Article 8 – paragraph 1 – subparagraph 1 – point c

Text proposed by the Commission

Amendment

(c) *one or* two independent persons of standing who shall be appointed by each competent authority from the list of persons referred to in paragraph 4.

(c) two independent *and impartial* persons of standing who shall be appointed by each competent authority from the list of persons referred to in paragraph 4.

Or. it

Amendment 151
Andreas Schwab

Proposal for a directive
Article 8 – paragraph 1 – subparagraph 2

Text proposed by the Commission

Amendment

The number of representatives referred to in point (b) of the first subparagraph may be reduced to one by agreement between the competent authorities.

deleted

Or. de

Amendment 152
Andreas Schwab

Proposal for a directive
Article 8 – paragraph 1 – subparagraph 3

Text proposed by the Commission

Amendment

Persons referred to in point (c) of the first subparagraph shall be appointed by each competent authority from the list of persons referred to in paragraph 4.

deleted

Or. de

Amendment 153
Andreas Schwab

Proposal for a directive
Article 8 – paragraph 3

Text proposed by the Commission

Amendment

3. *When lots are drawn, each of the competent authorities may object to the appointment of any particular independent person of standing in any circumstance agreed in advance between the competent authorities concerned or in one of the following situations:*

deleted

(a) where that person belongs to or is working on behalf of one of the tax administrations concerned;

(b) where that person has, or has had, a large holding in or is or has been an employee of or adviser to one or each of the taxpayers;

(c) where that person does not offer a sufficient guarantee of objectivity for the settlement of the dispute or disputes to be decided.

Or. de

Amendment 154
Pirkko Ruohonen-Lerner

Proposal for a directive
Article 8 – paragraph 3 – point b

Text proposed by the Commission

Amendment

(b) where that person has, or has had, a large holding in or is or has been an employee of or adviser to one or each of the taxpayers;

(b) where that person *or someone in that person's family* has, or has had, a large holding in or is or has been an employee of or adviser to one or each of the taxpayers;

Or. en

Amendment 155
Marco Valli

Proposal for a directive
Article 8 – paragraph 4 – subparagraph 1

Text proposed by the Commission

The list of independent persons of standing shall consist of all the independent persons *nominated by the Member States. For this purpose, each Member State shall nominate five persons.*

Amendment

The list of independent persons of standing shall consist of all the independent persons *selected on the basis of public calls for applications.*

Or. it

Amendment 156
Ernest Urtasun
on behalf of the Verts/ALE Group
Miguel Urbán Crespo

Proposal for a directive
Article 8 – paragraph 4 – subparagraph 2

Text proposed by the Commission

Independent persons of standing must be nationals of a Member State and resident within the Union. They must be competent *and independent.*

Amendment

Independent persons of standing must be nationals of a Member State and resident within the Union, *preferably officials and civil servants working in the field of tax law or members of an Administrative Court.* They must be competent, *independent, impartial and of high integrity.*

Or. en

Amendment 157

Marco Valli

Proposal for a directive

Article 8 – paragraph 4 – subparagraph 2

Text proposed by the Commission

Independent persons of standing must be nationals of a Member State and resident within the Union. They must ***be competent and independent.***

Amendment

Independent ***and impartial*** persons of standing must be nationals of a Member State and resident within the Union. They must ***possess proven skills and experience and act in full independence and impartiality, with no conflicts of interest or previous circumstances that might compromise their integrity.***

Or. it

Amendment 158

Pirkko Ruohonen-Lerner

on behalf of the ECR Group

Proposal for a directive

Article 8 – paragraph 4 – subparagraph 2

Text proposed by the Commission

Independent persons of standing must be nationals of a Member State and resident within the Union. They must be competent and independent.

Amendment

Independent persons of standing must be nationals of a Member State and resident within the Union. They must be competent, ***objective*** and independent.

Or. en

Amendment 159

Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 8 – paragraph 4 – subparagraph 3

Text proposed by the Commission

Member States shall notify to the Commission the names of the independent persons of standing they have nominated.

Amendment

Member States shall notify to the Commission the names of the independent persons of standing they have nominated.

Member States *may* specify in the notification which of the five persons they have nominated can be appointed as a chair. They shall also provide the Commission with complete and up-to-date information regarding their professional and academic background, competence, expertise and conflicts of interest. Member States shall inform the Commission of any changes to the list of independent persons without delay.

Member States *shall* specify in the notification which of the five persons they have nominated can be appointed as a chair. They shall also provide the Commission with complete and up-to-date information regarding their professional and academic background, competence, expertise and conflicts of interest. ***Such information shall be updated in case of changes in the curriculum vitae of the independent persons.*** Member States shall inform the Commission of any changes to the list of independent persons without delay.

Or. en

Amendment 160

Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 8 – paragraph 4 – subparagraph 3 a (new)

Text proposed by the Commission

Amendment

The Commission shall be empowered to check the independent persons of standing nominated by Member States. Such verification shall be done within three months after receiving the information from the Member State. Where the Commission has doubts as to the independence of the nominated persons, it can request a Member State to provide additional information and if doubts remain, it may ask the Member State to remove that person from the list and appoint someone else.

Or. en

Amendment 161

Barbara Kappel

Proposal for a directive

Article 8 – paragraph 4 – subparagraph 3 a (new)

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Text proposed by the Commission

Amendment

The list of independent persons with standing shall be publicly available.

Or. en

Amendment 162

Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 9 – paragraph 1

Text proposed by the Commission

Amendment

1. The competent authorities of the Member States concerned may agree to set up an Alternative Dispute Resolution Commission instead of the Advisory Commission to deliver an opinion on the elimination of the double taxation in accordance with Article 13.

1. The competent authorities of the Member States concerned may agree to set up an Alternative Dispute Resolution Commission instead of the Advisory Commission to deliver an opinion on the elimination of the double taxation in accordance with Article 13. ***The use of the Alternative Dispute Resolution Commission shall, however, remain as exceptional as possible.***

Or. en

Amendment 163

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 9 – paragraph 2

Text proposed by the Commission

Amendment

2. The Alternative Dispute Resolution Commission may differ regarding its composition and form from the Advisory Commission and apply conciliation, mediation, expertise, adjudication or any other dispute resolution processes or techniques to solve the dispute.

2. The Alternative Dispute Resolution Commission may differ regarding its composition and form from the Advisory Commission and apply conciliation, mediation, expertise, adjudication or any other ***effective and recognised*** dispute resolution processes or techniques to solve the dispute.

Amendment 164
Barbara Kappel

Proposal for a directive
Article 9 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. The list of the members of the Alternative Dispute Resolution Commission shall also be publicly available.

Or. en

Amendment 165
Ernest Urtasun
on behalf of the Verts/ALE Group

Proposal for a directive
Article 9 – paragraph 4

Text proposed by the Commission

Amendment

4. Articles 11 to 15 shall apply to the Alternative Dispute Resolution Commission, except for the rules on majority set out in Article 13(3). The competent authorities of the Member States concerned can agree on different rules on majority in the Rules of Functioning of the Alternative Dispute Resolution Commission.

4. Articles 11 to 15 shall apply to the Alternative Dispute Resolution Commission, except for the rules on majority set out in Article 13(3). The competent authorities of the Member States concerned can agree on different rules on majority in the Rules of Functioning of the Alternative Dispute Resolution Commission, **but the independence of the appointed persons to solve the disputes and a lack of conflict of interests shall be guaranteed.**

Or. en

Amendment 166
Andreas Schwab

Proposal for a directive

Article 10 – paragraph 1 – subparagraph 1 – introductory part

Text proposed by the Commission

Member States shall provide that within the period of *fifty* calendar days as provided for in Article 6(4), each competent authority of the Member States concerned notifies the taxpayers on the following:

Amendment

Member States shall provide that within the period of **30** calendar days as provided for in Article 6(4), each competent authority of the Member States concerned notifies the taxpayers on the following:

Or. de

Amendment 167

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive

Article 10 – paragraph 1 – subparagraph 1 – introductory part

Text proposed by the Commission

Member States shall provide that within the period of *fifty* calendar days as provided for in Article 6(4), each competent authority of the Member States concerned notifies the taxpayers on the following:

Amendment

Member States shall provide that within the period of *ninety* calendar days as provided for in Article 6(4), each competent authority of the Member States concerned notifies the taxpayers on the following:

Or. en

Amendment 168

Andreas Schwab

Proposal for a directive

Article 10 – paragraph 1 – subparagraph 2

Text proposed by the Commission

The date referred to in point (b) of the first subparagraph shall be set no later than **6** months after the setting up of the Advisory Commission or Alternative Dispute Resolution Commission.

Amendment

The date referred to in point (b) of the first subparagraph shall be set no later than *three* months after the setting up of the Advisory Commission or Alternative Dispute Resolution Commission.

Or. de

Amendment 169

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive

Article 10 – paragraph 1 – subparagraph 2

Text proposed by the Commission

The date referred to in point (b) of the first subparagraph shall be set no later than **6 months** after the setting up of the Advisory Commission or Alternative Dispute Resolution Commission.

Amendment

The date referred to in point (b) of the first subparagraph shall be set no later than **one year** after the setting up of the Advisory Commission or Alternative Dispute Resolution Commission.

Or. en

Amendment 170

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 10 – paragraph 2 – subparagraph 3

Text proposed by the Commission

If the Advisory Commission is set up to deliver an opinion on the disputed rejection or admissibility of the complaint as provided for in Article 6(1), only the information referred to points (a), (**d**), (e) and (f) of the second subparagraph shall be set out in the Rules of Functioning.

Amendment

If the Advisory Commission is set up to deliver an opinion on the disputed rejection or admissibility of the complaint as provided for in Article 6(1), only the information referred to points (a), (e) and (f) of the second subparagraph shall be set out in the Rules of Functioning.

Or. en

Amendment 171

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive

Article 10 – paragraph 3

Text proposed by the Commission

3. In absence or incompleteness of

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Amendment

3. In absence or incompleteness of

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notification of the Rules of Functioning to the taxpayers, the Member States shall provide that the independent persons and the chair shall complete the Rules of Functioning according to Annex II and send it to the taxpayer within two weeks from the expiry date of the *fifty* calendar days provided in Article 6(4). When the independent persons and the chair do not agree on the Rules of Functioning or do not notify them to the taxpayers, the taxpayers can refer to the competent court of their state of residence or establishment in order to draw all legal consequences and implement the Rules of Functioning.

notification of the Rules of Functioning to the taxpayers, the Member States shall provide that the independent persons and the chair shall complete the Rules of Functioning according to Annex II and send it to the taxpayer within two weeks from the expiry date of the *ninety* calendar days provided in Article 6(4). When the independent persons and the chair do not agree on the Rules of Functioning or do not notify them to the taxpayers, the taxpayers can refer to the competent court of their state of residence or establishment in order to draw all legal consequences and implement the Rules of Functioning.

Or. en

Amendment 172
Barbara Kappel

Proposal for a directive
Article 11 – paragraph 1

Text proposed by the Commission

The costs of the Advisory or Alternative Dispute Resolution Commission procedure, other than those incurred by the taxpayers, shall be shared *equally* between the Member States.

Amendment

The costs of the Advisory or Alternative Dispute Resolution Commission procedure, other than those incurred by the taxpayers, shall be shared *proportionally* between the Member States.

Or. en

Amendment 173
Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive
Article 12 – paragraph 1 – introductory part

Text proposed by the Commission

1. For the purposes of the procedure referred to in Article 6, the taxpayer(s) concerned *may* provide the Advisory Commission or Alternative Dispute

Amendment

1. For the purposes of the procedure referred to in Article 6, the taxpayer(s) concerned *shall* provide the Advisory Commission or Alternative Dispute

Resolution Commission with any information, evidence or documents that may be relevant for the decision. The taxpayer(s) and the competent authorities of the Member States concerned shall provide any information, evidence or documents upon request by the Advisory Commission or Alternative Dispute Resolution Commission. However, the competent authorities of any such Member State may refuse to provide information to the Advisory Commission in any of the following cases:

Resolution Commission with any information, evidence or documents that may be relevant for the decision. The taxpayer(s) and the competent authorities of the Member States concerned shall provide any information, evidence or documents upon request by the Advisory Commission or Alternative Dispute Resolution Commission. However, the competent authorities of any such Member State may refuse to provide information to the Advisory Commission in any of the following cases:

Or. en

Amendment 174
Marco Valli

Proposal for a directive
Article 12 – paragraph 1 – introductory part

Text proposed by the Commission

1. For the purposes of the procedure referred to in Article 6, the taxpayer(s) concerned *may* provide the Advisory Commission or Alternative Dispute Resolution Commission with any information, evidence or documents that may be relevant for the decision. The taxpayer(s) and the competent authorities of the Member States concerned shall provide any information, evidence or documents upon request by the Advisory Commission or Alternative Dispute Resolution Commission. However, the competent authorities of any such Member State may refuse to provide information to the Advisory Commission in any of the following cases:

Amendment

1. For the purposes of the procedure referred to in Article 6, the taxpayer(s) concerned *shall* provide the Advisory Commission or Alternative Dispute Resolution Commission with any information, evidence or documents that may be relevant for the decision. The taxpayer(s) and the competent authorities of the Member States concerned shall provide any information, evidence or documents upon request by the Advisory Commission or Alternative Dispute Resolution Commission. However, the competent authorities of any such Member State may refuse to provide information to the Advisory Commission in any of the following cases:

Or. it

Amendment 175
Marco Valli

Proposal for a directive
Article 12 – paragraph 1 – point c

Text proposed by the Commission

Amendment

(c) *information concerns trade, business, industrial or professional secret or trade process;*

deleted

Or. it

Amendment 176

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive
Article 12 – paragraph 1 – point c

Text proposed by the Commission

Amendment

(c) *information concerns trade, business, industrial or professional secret or trade process;*

(c) *information cannot be disclosed as in accordance with Directive (EU) 2016/943 of the European Parliament and of the Council of 8 June 2016 on the protection of undisclosed know-how and business information (trade secrets) against their unlawful acquisition, use and disclosure, and Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data by competent authorities for the purposes of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision 2008/977/JHA, and all other applicable legislation;*

Or. en

Amendment 177

Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive

Article 12 – paragraph 1 – point c

Text proposed by the Commission

(c) information concerns trade, business, industrial or professional secret or trade process;

Amendment

(c) information concerns trade, business, industrial or professional secret or trade process, ***in which case the legal reasons for this have to be stated very clearly;***

Or. en

Amendment 178

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 12 – paragraph 1 – point d

Text proposed by the Commission

(d) ***the disclosure of information is contrary to public policy.***

Amendment

deleted

Or. en

Amendment 179

Andreas Schwab

Proposal for a directive

Article 13 – paragraph 1

Text proposed by the Commission

1. The Advisory Commission or Alternative Dispute Resolution Commission shall deliver its opinion no later than ***six*** months after the date it was set up to the competent authorities of the Member States concerned.

Amendment

1. The Advisory Commission or Alternative Dispute Resolution Commission shall deliver its opinion no later than ***three*** months after the date it was set up to the competent authorities of the Member States concerned.

Or. de

Amendment 180

Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive
Article 13 – paragraph 1

Text proposed by the Commission

1. The Advisory Commission or Alternative Dispute Resolution Commission shall deliver its opinion no later than six months after the date it was set up to the competent authorities of the Member States concerned.

Amendment

1. The Advisory Commission or Alternative Dispute Resolution Commission shall deliver its opinion **as soon as possible and** no later than six months after the date it was set up to the competent authorities of the Member States concerned.

Or. en

Amendment 181

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive
Article 13 – paragraph 1

Text proposed by the Commission

1. The Advisory Commission or Alternative Dispute Resolution Commission shall deliver its opinion no later than **six months** after the date it was set up to the competent authorities of the Member States concerned.

Amendment

1. The Advisory Commission or Alternative Dispute Resolution Commission shall deliver its opinion no later than **one year** after the date it was set up to the competent authorities of the Member States concerned.

Or. en

Amendment 182

Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive
Article 13 – paragraph 2

Text proposed by the Commission

2. The Advisory Commission or Alternative Dispute Resolution Commission when drawing up its opinion shall take into account the applicable

Amendment

2. The Advisory Commission or Alternative Dispute Resolution Commission when drawing up its opinion shall take into account the applicable

national rules and double taxation treaties. In the absence of a double taxation treaty or agreement between the Member States concerned, the Advisory Commission or Alternative Dispute Resolution Commission, when drawing up its opinion, may refer to international practice in matters of taxation such as the latest OECD Model Tax Convention.

national rules and double taxation treaties. In the absence of a double taxation treaty or agreement between the Member States concerned, the Advisory Commission or Alternative Dispute Resolution Commission, when drawing up its opinion, may refer to international practice in matters of taxation such as the latest OECD Model Tax Convention **and the latest United Nations Model Double Taxation Convention.**

Or. en

Amendment 183

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive Article 13 – paragraph 3

Text proposed by the Commission

3. The Advisory Commission or Alternative Dispute Resolution Commission shall adopt its opinion by **a simple majority of its members**. Where majority cannot be reached, the vote of the chair shall determine the final opinion. The chair shall communicate the opinion of the Advisory Commission or Alternative Dispute Resolution Commission to the competent authorities.

Amendment

3. The Advisory Commission or Alternative Dispute Resolution Commission shall adopt its opinion by **consensus. If consensus was not reached, the agreement would be taken by simple majority**. Where majority cannot be reached, the vote of the chair shall determine the final opinion. The chair shall communicate the opinion of the Advisory Commission or Alternative Dispute Resolution Commission to the competent authorities. **The members will be allowed to present a minority opinion also to the competent authorities.**

Or. en

Amendment 184 **Andreas Schwab**

Proposal for a directive Article 14 – paragraph 1

Text proposed by the Commission

1. The competent authorities shall agree within **six** months of the notification of the opinion of the Advisory Commission or Alternative Dispute Resolution Commission on the elimination of the double taxation.

Amendment

1. The competent authorities shall agree within **three** months of the notification of the opinion of the Advisory Commission or Alternative Dispute Resolution Commission on the elimination of the double taxation.

Or. de

Amendment 185

Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive
Article 14 – paragraph 1

Text proposed by the Commission

1. The competent authorities shall agree within six months of the notification of the opinion of the Advisory Commission or Alternative Dispute Resolution Commission on the elimination of the double taxation.

Amendment

1. The competent authorities shall agree **as soon as possible** within six months of the notification of the opinion of the Advisory Commission or Alternative Dispute Resolution Commission on the elimination of the double taxation.

Or. en

Amendment 186

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive
Article 14 – paragraph 1

Text proposed by the Commission

1. The competent authorities shall agree within **six months** of the notification of the opinion of the Advisory Commission or Alternative Dispute Resolution Commission on the elimination of the double taxation.

Amendment

1. The competent authorities shall agree within **one year** of the notification of the opinion of the Advisory Commission or Alternative Dispute Resolution Commission on the elimination of the double taxation.

Or. en

Amendment 187

Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 14 – paragraph 3

Text proposed by the Commission

3. Member States shall provide that the final decision eliminating double taxation is transmitted by each competent authority to the taxpayers within thirty calendar days of its adoption. When *he* is not notified *with* the decision within the thirty calendar day period, the *taxpayers* may appeal in its Member State of residence or establishment in accordance with national rules.

Amendment

3. Member States shall provide that the final decision eliminating double taxation is transmitted by each competent authority to the taxpayers within thirty calendar days of its adoption. When *he/she* is not notified *of* the decision within the thirty calendar day period, the *taxpayer* may appeal in its Member State of residence or establishment in accordance with national rules.

Or. en

Amendment 188

Andreas Schwab

Proposal for a directive

Article 15 – paragraph 3 – point a

Text proposed by the Commission

(a) *six* months referred to in Article 3(5);

Amendment

(a) *three* months referred to in Article 3(5);

Or. de

Amendment 189

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 15 – paragraph 3 – point b

Text proposed by the Commission

(b) *two years* referred to in Article 4(1).

Amendment

(b) *12 months* referred to in Article 4(1).

Amendment 190

Markus Ferber

Proposal for a directive

Article 15 – paragraph 3 – point b

Text proposed by the Commission

(b) *two years referred* to in Article 4(1).

Amendment

(b) *one year pursuant* to in Article 4(1).

Or. de

Amendment 191

Andreas Schwab

Proposal for a directive

Article 15 – paragraph 3 – point b

Text proposed by the Commission

(b) *two years* referred to in Article 4(1).

Amendment

(b) *18 months* referred to in Article 4(1).

Or. de

Amendment 192

Andreas Schwab

Proposal for a directive

Article 15 – paragraph 6

Text proposed by the Commission

6. By way of derogation from Article 6, Member States concerned may deny access to the dispute resolution procedure in cases of tax fraud, wilful default and gross negligence.

Amendment

6. By way of derogation from Article 6, Member States concerned may deny access to the dispute resolution procedure in cases of tax fraud *established by a legally valid judgement in criminal or administrative proceedings*, wilful default and gross negligence *in the same matter*.

Or. de

Amendment 193

Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive Article 16 – paragraph 2

Text proposed by the Commission

2. The competent authorities shall publish the final decision referred to in Article 14, *subject to consent of each of the taxpayers concerned.*

Amendment

2. The competent authorities shall publish the final decision referred to in Article 14 *entirely. However, in case either of the taxpayers argue that some specific points in the decision are sensitive trade, industrial or professional information, the competent authorities should consider these arguments and publish as much information of the decision as possible whilst deleting the sensitive parts. The goal should always be the greatest extent of transparency possible whilst protecting information, the publication of which would clearly and evidently reveal commercially sensitive information to competitors.*

Or. en

Amendment 194

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive Article 16 – paragraph 2

Text proposed by the Commission

2. The competent authorities shall publish the final decision referred to in Article 14, *subject to consent of each of the taxpayers concerned.*

Amendment

2. The competent authorities shall publish the **full and** final decision referred to in Article 14.

Or. en

Amendment 195

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

**Proposal for a directive
Article 16 – paragraph 2**

Text proposed by the Commission

2. The competent authorities shall publish the final decision referred to in Article 14, *subject to consent of each of the taxpayers concerned.*

Amendment

2. The competent authorities shall publish the final decision referred to in Article 14.

Or. en

Amendment 196

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

**Proposal for a directive
Article 16 – paragraph 3 – subparagraph 1**

Text proposed by the Commission

Where a taxpayer concerned does not consent to publishing the final decision in its entirety, the competent authorities shall publish an abstract of the final decision with description of the issue and subject matter, date, tax periods involved, legal basis, industry sector, short description of the final outcome.

Amendment

deleted

Or. en

Amendment 197

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

**Proposal for a directive
Article 16 – paragraph 3 – subparagraph 1**

Text proposed by the Commission

Where a taxpayer concerned does not consent to publishing the final decision in its entirety, the competent authorities shall publish an abstract of the final

Amendment

deleted

decision with description of the issue and subject matter, date, tax periods involved, legal basis, industry sector, short description of the final outcome.

Or. en

Amendment 198

Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive
Article 16 – paragraph 3 – subparagraph 1

Text proposed by the Commission

Where a taxpayer concerned does not consent to publishing the final decision in its entirety, the competent authorities shall publish *an abstract of the final decision with description of the issue and subject matter, date, tax periods involved, legal basis, industry sector, short description of the final outcome.*

Amendment

Where a taxpayer concerned does not consent to publishing the final decision in its entirety, the competent authorities shall publish the final decision *in accordance with paragraph 2.*

Or. en

Amendment 199

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive
Article 16 – paragraph 3 – subparagraph 2

Text proposed by the Commission

The competent authorities shall send the information to be published in accordance with the first subparagraph to the taxpayers before its publication. Upon request by a taxpayer the competent authorities shall not publish information that concerns any trade, business, industrial or professional secret or trade process, or that is contrary to public policy.

Amendment

deleted

Or. en

Amendment 200

Miguel Urbán Crespo, Matt Carthy, Fabio De Masi, Miguel Viegas, Paloma López Bermejo, Marisa Matias

Proposal for a directive

Article 16 – paragraph 3 – subparagraph 2

Text proposed by the Commission

Amendment

The competent authorities shall send the information to be published in accordance with the first subparagraph to the taxpayers before its publication. Upon request by a taxpayer the competent authorities shall not publish information that concerns any trade, business, industrial or professional secret or trade process, or that is contrary to public policy.

deleted

Or. en

Amendment 201

Ernest Urtasun

on behalf of the Verts/ALE Group

Proposal for a directive

Article 16 – paragraph 3 – subparagraph 2

Text proposed by the Commission

Amendment

The competent authorities shall send the information to be published in accordance with the first subparagraph to the taxpayers before its publication. Upon request by a taxpayer the competent authorities shall not publish information that concerns any *trade, business, industrial or professional secret or trade process*, or that is contrary to public policy.

The competent authorities shall send the information to be published in accordance with the first subparagraph to the taxpayers before its publication. Upon request by a taxpayer the competent authorities shall not publish information that concerns any *personal information* or that is contrary to public policy.

Or. en

Amendment 202

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive
Article 16 – paragraph 4

Text proposed by the Commission

4. The Commission shall establish standard forms for the communication of the information referred to in paragraphs 2 and 3 by means of implementing acts. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 18(2).

Amendment

deleted

Or. en

Amendment 203
Marco Valli

Proposal for a directive
Article 16 – paragraph 5

Text proposed by the Commission

5. The competent authorities shall notify the information to be published in accordance with paragraph 3 to the Commission without delay.

Amendment

5. The competent authorities shall notify the information to be published in accordance with paragraph 3 to the Commission without delay. *The Commission shall publish the information centrally and make it available on its website;*

Or. it

Amendment 204
Marco Valli

Proposal for a directive
Article 17 – paragraph 1

Text proposed by the Commission

1. The Commission shall make available online and keep up to date the list of the independent persons of standing referred to in Article 8(4), indicating which of those persons can be appointed as chair.

Amendment

1. The Commission shall make available online and keep up to date the list of the independent persons of standing referred to in Article 8(4), indicating which of those persons can be appointed as chair.

That list shall contain *only* the names of *those* persons.

That list shall contain the names of *these* persons *and information relating to their qualifications and practical experience, accompanied by declarations regarding any conflicts of interest.*

Or. it

Amendment 205

Pirkko Ruohonen-Lerner
on behalf of the ECR Group

Proposal for a directive **Article 17 – paragraph 1**

Text proposed by the Commission

1. The Commission shall make available online and keep up to date the list of the independent persons of standing referred to in Article 8(4), indicating which of those persons can be appointed as chair. That list shall contain *only* the names of those persons.

Amendment

1. The Commission shall make available online *in an open data format* and keep up to date the list of the independent persons of standing referred to in Article 8(4), indicating which of those persons can be appointed as chair. That list shall contain the names *and affiliations and curriculum vitae* of those persons.

Or. en

Amendment 206

Ernest Urtasun
on behalf of the Verts/ALE Group

Proposal for a directive **Article 17 – paragraph 1**

Text proposed by the Commission

1. The Commission shall make available online and keep up to date the list of the independent persons of standing referred to in Article 8(4), indicating which of those persons can be appointed as chair. That list shall contain *only the names* of those persons.

Amendment

1. The Commission shall make available online and keep up to date the list of the independent persons of standing referred to in Article 8(4), indicating which of those persons can be appointed as chair. That list shall *also contain a short biography* of those persons.

Or. en

Amendment 207

Anneliese Dodds, Jakob von Weizsäcker, Ramón Jáuregui Atondo, Jonás Fernández

Proposal for a directive

Article 21 a (new)

Text proposed by the Commission

Amendment

Article 21 a

Review

After a period of five years, the Commission shall, on the basis of public consultation and in the light of the discussions with competent authorities, carry out a review on the application and the scope of this Directive, including a determination of whether the Directive should continue to be applied or amended.

The Commission shall submit a report to the European Parliament and the Council, including, if appropriate, an amending legislative proposal.

Or. en

Amendment 208

Andreas Schwab

Proposal for a directive

Annex I – paragraph 16 a (new)

Text proposed by the Commission

Amendment

Trade tax

Or. de