Friday 19 June 2020

P9_TA(2020)0170

Administrative cooperation in the field of taxation: deferring certain time limits due to the COVID-19 pandemic *

European Parliament legislative resolution of 19 June 2020 on the proposal for a Council directive amending Directive 2011/16/EU to address the urgent need for deferring certain time limits for the filing and exchange of information in the field of taxation due to the COVID-19 pandemic (COM(2020)0197 — C9-0134/2020 — 2020/0081(CNS))

(Special legislative procedure — consultation)

(2021/C 362/45)

The European Parliament,

— having regard to the Commission proposal to the Council (COM(2020)0197),

— having regard to Articles 113 and 115 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C9-0134/2020),

— having regard to Rules 82 and 163 of its Rules of Procedure,

1. Approves the Commission proposal as amended;

2. Calls on the Commission to alter its proposal accordingly, in accordance with Article 293(2) of the Treaty on the Functioning of the European Union;

3. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;

4. Asks the Council to consult Parliament again if it intends to substantially amend the Commission proposal;

5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

Amendment 2

Proposal for a directive

Recital 5

Text proposed by the Commission	*Amendment*
(5) In order to determine the length of the deferral, it is necessary to consider that this aims to address an exceptional situation and should not disrupt the established structure and functioning of Directive 2011/16/EU. Consequently, it would be appropriate to limit the deferral to a duration that is proportional to the difficulties caused by the COVID-19 pandemic for filing and exchanging information.	(5) In order to determine the length of the deferral, it is necessary to consider that this aims to address an exceptional situation. ***It should not undermine the Union policy to combat tax evasion, tax avoidance and aggressive tax planning through the exchange of information between tax administrations*** and ***therefore*** should not disrupt the established structure and functioning of Directive 2011/16/EU. Consequently, it would be appropriate to limit the deferral to a duration that is proportional to the difficulties caused by the COVID-19 pandemic for filing and exchanging information.

Friday 19 June 2020

Amendment 3

Proposal for a directive

Recital 6

Text proposed by the Commission	*Amendment*
(6) Considering the current uncertainty about the evolution of the COVID-19 pandemic, it would also be useful to provide for the possibility of one further extension of the deferral period for the filing and exchange of information. This would be necessary if during part or all of the period of deferral, the exceptional circumstances of severe risks for public health caused by the COVID-19 pandemic persist and Member States have to either implement new or continue existing lockdown measures. Such extension should not disrupt the established structure and functioning of Council Directive 2011/16/EU. Rather, it should be of a limited and pre-determined duration in proportion to the practical difficulties caused by the temporary lockdown. The extension should not affect the essential elements of the obligation to report and exchange information under this Directive. It may merely extend the deferral of the time limit for complying with such obligations while ensure that no information remains without eventually being exchanged.	***deleted***

Amendment 4

Proposal for a directive

Article 1 — point 2

Directive 2011/16/EU

Article 27b

Text proposed by the Commission	*Amendment*
Article 27b	***Extension of the period of deferral***
deleted	
The Commission shall be empowered to adopt a delegated act, in accordance with Article 27c, in order to extend the period of deferral for filing and exchanging information, as provided for in paragraphs 12 and 18 of Article 8ab and in Article 27a, for a maximum of 3 additional months.	
The Commission may only adopt the delegated act mentioned in the first subparagraph if during part or all of the period of deferral, the exceptional circumstances of severe risks for public health caused by the COVID-19 pandemic persist and Member States have to implement lockdown measures.	

Friday 19 June 2020

Amendment 5

Proposal for a directive

Article 1 — point 2

Directive 2011/16/EU

Article 27c

Text proposed by the Commission	*Amendment*
Article 27c	***deleted***
Exercise of delegation	
1. The power to adopt the delegated act referred to in Article 27b shall be conferred on the Commission subject to the conditions laid down in this Article.	
2. The power to adopt the delegated act referred to in Article 27b shall be conferred on the Commission only for the period of deferral of the time limits for filing and exchanging information, as provided for in paragraphs 12 and 18 of Article 8ab and in Article 27a.	
3. The delegation of power referred to in Article 27b may be revoked at any time by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of the delegated act if already in force.	
4. Before adopting the delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Inter-institutional Agreement on better law making of 13 April 2016.	
5. As soon as it adopts the delegated act, the Commission shall notify it to the Council. The notification of the delegated act to the Council shall state the reasons for the use of the urgency procedure.	
6. The delegated act adopted pursuant to Article 27b shall enter into force without delay and shall apply as long as no objection is expressed by the Council. The Council may object to the delegated act within five working days of the notification of that act. In such a case, the Commission shall repeal the act immediately following the notification of the decision to object by the Council.	
7. The European Parliament shall be informed of the adoption of a delegated act by the Commission, of any objection formulated to it and of the revocation of a delegation of powers by the Council.	