

AMENDMENT 1

by Christoph Konrad, on behalf of the PPE-DE Group

Report

Pier Luigi Bersani

Corporate tax

A6-0386/2005

Motion for a resolution

Recital I

- I. whereas the approach adopted by the Commission regarding the introduction of a common consolidated corporate tax base is utterly balanced, provides the most appropriate solution for large companies, and must be treated as the priority measure to implement at European level in the area of company taxation; whereas the home State taxation option for SMEs could constitute a form of simplification for entrepreneurs, provided that the Member States conclude the necessary bilateral or multilateral conventions (*deletion*);

Or. en

7.12.2005

A6-0386/2

AMENDMENT 2

by Christoph Konrad, on behalf of the PPE-DE Group

Report

Pier Luigi Bersani

Corporate tax

A6-0386/2005

Motion for a resolution

Paragraph 2

deleted

Or. en