

AMENDMENT 5

by Alain Lipietz, on behalf of the Verts/ALE Group

Report

Pier Luigi Bersani

Corporate tax

A6-0386/2005

Motion for a resolution

Recital J

- J. whereas the purpose of the common consolidated corporate tax base should be to create a common tax base at European level for companies which have cross-border activities and which are established in at least two Member States, a common tax base which will be more efficient, transparent and conducive to investment in the context of an effective single European Market; ***and whereas the ultimate goal should be tax-rate convergence so as to avoid a situation in which companies would take their investment decisions purely on the basis of tax considerations, instead of allowing for the economic outlook or the general interest,***

Or. en

AMENDMENT 6

by Alain Lipietz, on behalf of the Verts/ALE Group

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Corporate tax

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Motion for a resolution

Paragraph 9

9. Reaffirms that the introduction of a common consolidated corporate tax base will not in any way prejudice the fundamental prerogatives of the Member States regarding tax matters, and in particular their right to set the rates of national corporation tax; believes, however, that harmonisation of the corporate tax base will create the conditions for more transparent public and fiscal policies; ***believes as well that it would ultimately be desirable to gradually bring corporate tax rates more closely into line with each other, within a reasonable range, so as to enable capital to be put to the best possible use, thereby helping to attain the Lisbon goals and prevent companies from relocating for tax reasons, without, however, depriving local authorities of the budgetary autonomy enabling them to match their revenue to their needs;***

Or. en

AMENDMENT 7

by Alain Lipietz, on behalf of the Verts/ALE Group

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Corporate tax

Motion for a resolution

Paragraph 14

14. Considers that legislation by the European Union to introduce a common consolidated tax base must at least lay down:
- the common tax principles used as a reference point at European level,
 - all the rules and mechanisms needed to define a common European tax base,
 - the rules relating to the procedures for implementing consolidation for groups of companies,
 - the link between companies' legal and tax accounting operations, that is the accounting principles underlying the determination of taxable revenue for tax purposes,
 - the mechanism for apportioning the tax yield derived from the common consolidated tax base chosen by groups of companies among the Member States which must be governed by the principle of transparency and good administration;
 - *the possibility of introducing specific, selected tax distortions in order to stimulate R&D, innovation and environmental protection, which represent political objectives in their own right, distinct from the question of economic advantage;*

Or. en