

**FORM FOR TABLING A QUESTION FOR
ORAL ANSWER WITH DEBATE (Rule 128)**

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AUTHOR(S): Pavel Svoboda on behalf of the Committee on Legal Affairs

SUBJECT: (please specify) Proposal for a Directive of the European Parliament and of the Council amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches (COM(2016)0198 – C8-0146/2016 – 2016/0107(COD))

TEXT:

On 4 July 2017 the Parliament adopted its decision on the proposal for a public CBCR Directive. It aims at enhancing transparency and public scrutiny on corporate income tax and at fostering corporate responsibility by imposing disclosure requirements on certain companies. The strong connection of the initiative with corporate reporting led the Commission to opt for an amendment of the Accounting Directive with Article 50(1) TFEU as the legal basis. Parliament's decision, based on the opinion of the Legal Affairs Committee of 12 January 2017, agrees with the Commission's choice of legal basis.

With its decision, Parliament gave a mandate to start negotiations with the Council with a view to the adoption of the directive. However, the Council has not yet come up with a general approach and it appears that some Member States challenge the proposed legal basis suggesting that the proposal relates to "fiscal provisions" and thus should be based on Article 115 TFEU.

The Interinstitutional Agreement on Better Law-making obliges the Parliament, the Council and the Commission, in case a modification of the legal basis entailing a change from the ordinary legislative procedure is envisaged, to exchange views thereon.

The Parliament is of the opinion that the proposal on public CBCR Directive does not aim at the harmonisation of taxes or at improving cooperation between tax authorities, or at creating new tax obligations. It only imposes to some enterprises the additional obligation of publishing a report on income tax information. It constitutes therefore a means of good corporate governance.

In view of the Union's international commitments and the urgency of enhanced transparency of income tax information to foster citizen's trust in the European institutions and the Union, *how does the Council justify its delay and its position regarding the legal basis of the proposal, especially given the fact that the proposal does not affect the amount of national taxes to be paid? What solution does it intend to propose? Does the Council consider this file a priority? What is the plan of the Council to make progress on this important proposal so it can still be adopted during this legislative term and under the Juncker Commission?*

Signature(s):

Date: 06/02/2018

