

**B[8-0000/2014]**

**Motion of censure on the Commission by the European Parliament  
([2014/0000](RSP))**

*The European Parliament,*

- having regard to the Council Directive 2014/86/EU of 8 July 2014 amending Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States;
  - having regard to its resolution of 19 April 2012 on the call for concrete ways to combat tax fraud and tax evasion;
  - having regard to its resolution of 21 May 2013 on Fight against Tax Fraud, Tax Evasion and Tax Havens;
  - having regard to its resolution of 12 December 2013 on the call for a measurable and binding commitment against tax evasion and tax avoidance in the EU;
  - having regard to G20 Finance Ministers' agreement of 21 September 2013 on new measures to combat corporate tax avoidance;
  - having regard to Article 107 of the Treaty on the Functioning of the European Union;
  - having regard to Article 17(8) of the Treaty on European Union, Article 234 of the Treaty on the Functioning of the European Union and Article 106a of the Euratom Treaty;
  - having regard to Rule 119 of its Rules of Procedure;
- A. whereas the difference between avoidance and evasion is clear, namely that avoidance is legal and evasion is not, but the Commission and the EU Institutions have constantly ignored this and treated the two as if identical;
- B. whereas aggressive corporate tax avoidance schemes in EU Member States, particularly the one applied in the Grand Duchy of Luxembourg, have caused the loss of billions of euros in potential tax revenues to other EU Member States;
- C. whereas starting from June 2014 the European Commission is investigating allegedly illegal state-aid in the form of illicit tax agreements between the Grand Duchy of Luxembourg and FIAT Group and Amazon;

- D. whereas these aggressive tax avoidance schemes and agreements were approved by the tax office of Luxembourg during a period in which the new European Commission President Jean-Claude Juncker held the office of Prime Minister of the Grand Duchy;
  - E. whereas the Grand Duchy of Luxembourg under the leadership of Mr Juncker has not been cooperative in the European Commission's investigation into illegal tax agreements;
  - F. whereas the new European Commission, through statements released by President Juncker and other Commissioners during the hearings before the European Parliament, promised a strong effort in fighting against illicit tax avoidance agreements inside the European Union;
  - G. whereas tax avoidance agreements between corporations and the Grand Duchy of Luxembourg are apparently legal, they may raise moral and ethical questions from the millions of citizens that are facing the worst economic crisis of modern times;
  - H. whereas aggressive corporate tax avoidance schemes are contradictory to the values of ensuring a fair share of contributions by all sectors of society including business;
  - I. whereas national tax sovereignty is a vital tool for competition and economic growth, but the Luxembourg tax deals are contradictory to the values of ensuring a fair competition among the Member States;
  - J. whereas a person who is responsible for the creation, the implementation, the governance and the monitoring of these aggressive tax avoidance policies does not have the credibility to serve the European citizens as President of the European Commission;
1. Deplores the fact that EU Member States have lost billions of euros in potential tax revenues due to aggressive corporate tax avoidance schemes in Luxembourg, established during the period in which the new President of the European Commission Juncker held the office of Prime Minister of the Grand Duchy of Luxembourg;
  2. Believes that the fact that Commission President Jean-Claude Juncker held the office of Prime Minister throughout the period of these agreements makes him directly responsible for the tax avoidance policies;
  3. Believes that it is intolerable that a person who has been responsible for aggressive tax avoidance policies serves as President of the European Commission;
  4. Confirms not to have any confidence in Mr Juncker as President of the European Commission and representative of the European Union in front of the citizens;

5. Censures the European Commission;
6. Instructs its President to forward this motion of censure to the President of the Council and the President of the Commission and to notify them of the result of the vote on it in plenary.