



Procedure file

Basic information		
RSP - Resolutions on topical subjects	2019/2882(RSP)	Procedure completed
Resolution on the state of play on the 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 (2016/0107(COD)), known as public country-by-country reporting		
Subject 3.45.01 Company law 3.45.04 Company taxation		

Key players	
European Parliament	

Key events			
22/10/2019	Debate in Parliament		
24/10/2019	Results of vote in Parliament		
24/10/2019	Decision by Parliament	T9-0048/2019	Summary
24/10/2019	End of procedure in Parliament		

Technical information	
Procedure reference	2019/2882(RSP)
Procedure type	RSP - Resolutions on topical subjects
Procedure subtype	Resolution on statement
Legal basis	Rules of Procedure EP 136-p2
Stage reached in procedure	Procedure completed

Documentation gateway					
Motion for a resolution		B9-0117/2019	24/10/2019	EP	
Text adopted by Parliament, single reading		T9-0048/2019	24/10/2019	EP	Summary
Commission response to text adopted in plenary		SP(2020)20	26/02/2020	EC	

Resolution on the state of play on the 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 (2016/0107(COD)), known as public country-by-country reporting

The European Parliament adopted by 572 votes to 41, with 21 abstentions, a resolution on the state of play on the 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, known as public country-by-country reporting.

The resolution was tabled by the EPP, S&D, Renew, ECR and GUE/NGL groups.

Parliament urgently called on Member States to break the deadlock within the Council and to conclude their first reading on the [public CBCR proposal](#) and to enter interinstitutional negotiations with Parliament in order to finalise the legislative process as soon as possible and to respect the principle of sincere cooperation as laid down in the Treaty on European Union.

Noting that the next Commission has reiterated its full support for the early adoption of the proposal on the public CBCR, Members urgently requested the Finnish Presidency to resume and prioritise work on the public CBCR proposal on the basis of the Parliament's first reading position adopted on 27 March 2019 so as to allow its examination within Coreper.

It is recalled that Article 89 of the CRD IV Directive adopted by the European Parliament and the Council back in 2013 introduced the obligation on the Member States to require credit institutions and investment firms to disclose annually, specifying, by Member State and by third country in which they have an establishment, information such as the nature and geographical location of activities, turnover, number of employees, profit or loss before tax, tax on profit or loss as well as public subsidies received, on a consolidated basis for each financial year.