

| Basic information  |                     |
|--|---------------------|
| <p><b>2019/2882(RSP)</b></p> <p>RSP - Resolutions on topical subjects</p> <p>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</p> <p><b>Subject</b></p> <p>3.45.01 Company law<br/>3.45.04 Company taxation</p> | Procedure completed |

| Key events |                                |   |         |
|------------|--------------------------------|---|---------|
| Date       | Event                          | Reference   | Summary |
| 22/10/2019 | Debate in Parliament           |  |         |
| 24/10/2019 | Decision by Parliament         | T9-0048/2019  | Summary |
| 24/10/2019 | Results of vote in Parliament  |  |         |
| 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                          |           |              |            |         |
|--|-----------|--------------|------------|---------|
| <b>European Parliament</b>                     |           |              |            |         |
| Document type                                  | Committee | Reference    | Date       | Summary |
| Motion for a resolution                        |           | B9-0117/2019 | 24/10/2019 |         |
| Text adopted by Parliament, single reading     |           | T9-0048/2019 | 24/10/2019 | Summary |
| <b>European Commission</b>                     |           |              |            |         |
| Document type                                  |           | Reference    | Date       | Summary |
| Commission response to text adopted in plenary |           | SP(2020)20   | 26/02/2020 |         |

# 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

2019/2882(RSP) - 24/10/2019 - Text adopted by Parliament, single reading

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.