Submitted in the...	Signature	Proposer	Line	Status	Change	Reason
House	(COD) H2.1 A7	Tudor-Gabriel Trandafir (Political group - The Left)	72	Adopted in plenary	**Insert from line 71 to 72:** The Minimum Corporate Tax Rate shall be applicable to all corporate entities operating within the Member-States of the Federation. Corporations operating inside the member-states, defined as entities engaging in any type of economic activity within the territory of the member-states, including but not limited to manufacturing, sales, service provision, or any form of commercial operations, shall comply with all relevant regulations and laws of the European Federation. This definition excludes entities whose sole interaction with the member-states consists of importing goods or services from the European Federation without engaging in any other economic activity within its territory, but they might be subject to different tariffs	This amendment ensures that corporations are considered to be operating inside the member-states if they have some form of active economic presence beyond import activities, which may be subject to tariffs.
Senate	(COD) - S2.1 A2	Stelios Charalambides (Political group - EPP)	74	Adopted in plenary	**Insert in line 74:** The Minimum Corporate Tax Rate shall be set by an evaluation by the Ministry of Finance. The evaluation will take into account the Balance Sheet Total (BST) of each corporation. The Miminum Corporate Tax Rate shall be set: 1. For companies with a BST ≥ 10.000.000 will be taxed at a rate of 5%. 2. For companies with a BST ≤ 42.000.000 will be taxed at a rate of 15%. 3. For companies that hang in the middle range will be taxed progressively at the rate set by the tax determination law.	
Senate	(COD) - S2.1 A10	Maddalena Cappelli (Political group - Renew)	76	Adopted in plenary	**Insert from line 75 to 76:** This rate shall apply to the profits of corporate entities as defined by the Federal Tax Code. 3. Corporate entities that demonstrate significant contributions to environmental sustainability, such as reducing carbon emissions by at least 20% or transitioning to renewable energy sources for at least 50% of their operations, shall receive additional tax incentives. These incentives may include a further reduction in the corporate tax rate by up to 2%.	
Senate	(COD) - S2.1 A3	Maddalena Cappelli (Political group - Renew)	82	Adopted in plenary	**From line 82 to 100:** **Article 4: Carbon Domestic Adjustment Mechanism** **Article 4: Emission Trading System continuity** ~~In an effort to combat climate change and incentivize the reduction of greenhouse gas emissions, the Federal European Government hereby establishes a Carbon Domestic Adjustment Mechanism applicable to all member states of the Federation.~~ . ~~For the purpose of the present Regulation this mechanism shall:Comprise a tax rate (Art. 4a);~~ ~~Be allocated to environmental programs (Art. 4b);~~ ~~Include punitive measures against faulty administrations (Art. 4c).~~ **The Federation shall continue implementing the current Emissions Trading System (ETS) approved by the former European Union.** ~~The Carbon Domestic Adjustment Mechanism shall be levied on the carbon dioxide equivalent emissions of fossil fuels, including but not limited to coal, natural gas, and oil, at the point of production or importation into the Federation.~~ **Article 4a.** ~~The initial tax rate shall be set at €30 per metric ton of carbon dioxide equivalent emissions.~~ ~~The tax rate shall be subject to an annual increase of 5% plus the rate of inflation, to ensure the continued effectiveness of the Carbon Domestic Adjustment Mechanism in reducing emissions.~~	

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House	(COD) H2.1 A14	Elena Serazzi (Committee - Budget)	86	Adopted in plenary	**Insert from line 85 to 86:** establishes a Carbon Domestic Adjustment Mechanism applicable to all member states of the Federation, consisting of a hybrid system **based on both the ‘cap and trade’ structure (ie. permits) and a taxation regime**. **From line 96 to 100:** ~~The initial tax rate shall be set at €30 per metric ton of carbon dioxide equivalent emissions.~~ ~~The tax rate shall be subject to an annual increase of 5% plus the rate of inflation, to ensure the continued effectiveness of the Carbon Domestic Adjustment Mechanism in reducing emissions.~~ **The system shall be structurally based on the ‘cap and trade’ principle (ie. permits), and will incorporate a 10% tax which shall be applied to the market price of carbon credits. The latter tax is to be borne on the firm purchasing carbon credits.** **The funds accrued from taxation are to be redirected to investment in the green energy sector.** **Global emission targets (and thus permits issued), will be decreased at a rate of 5% per year.**	
Senate	(COD) - S2.1 A17	Nathan Doude van Troostwijk (Political group - S&D)	102	Adopted in plenary	**From line 102 to 103:** Revenues generated from the ~~Carbon Domestic Adjustment Mechanism~~European Union emission Trading systeme (ETS) shall be allocated to the Federal Budget and used for the following purposes:	To have more specificaations about the money
Senate	(COD) - S2.1 A18	Nathan Doude van Troostwijk (Political group - S&D)	105	Adopted in plenary	**Insert from line 105 to 107:** Support for innovation in low-carbon technologies as determined by the independent commission. Assistance to industries and communities transitioning away from fossil fuels with the decision of the independant commission.	To have more specificaations about the money
Senate	(COD) - S2.1 A12	Nathan Doude van Troostwijk (Political group - S&D)	115	Adopted in plenary	**Insert from line 115 to 116:** **Article 4d.** **The national authority that will decide the allocation of the revenues of the ETS will be an independent commission:** **1. This commission will be composed by an equal number of experts, the Minister of finance and the ministers of environments from each member-state.** **2. Each member states will propose a list of experts, and the European House of citizens will decide witch ones will be a part of the commission.** **3. This commission can propose an exception to the ETS that must be approved by the parliament.** **Article 5: Uniform VAT Rate**	The commision muss be neutral to assure equality for each project and a good gestion of the crisis. We muss have a pragmatic decission about the crisis.

Submitted in the...	Signature	Proposer	Line	Status	Change	Reason
House	(COD) H2.1 A3	Nagia Karagiorgi (Political group - Renew)	121	Adopted in plenary	**From line 121 to 122:** ~~The Uniform VAT Rate shall be set at 20% of the commodity's Value added, a quarter of which is due to the Federation's budget.~~ VAT will be applied at different rates to goods, depending on their nature. The taxes applied will be partitioned between the federation and the member states as follows: A 15% tax rate must be applied on all non-essential goods across all European Federation member states. This 15% VAT rate will be distributed in the following manner: 10% will be allocated to the individual member states, and the remaining 5% will be designated for the European Federation. With regards to luxury products, member states must apply a 29% VAT. The repartition of the tax will be distributed as follows: 10% is allocated to the European Federation and the remaining 19% will be for the member state. Conversely, all essential goods will be taxed at a 2% rate and all tax revenue will be allocated to the Federation. Ecological goods of non-essential or luxury nature shall be taxed at a 12% rate. Four of the percentage points will be attributed to the Federation and the remaining 8% will be attributed to the respective member states Essential, non-essential, ecological and luxury goods will be defined by lists made by the Government through the Fiscal Code.	
Senate	(COD) - S2.1 A4	Melanie (Political group - EPP)	121	Adopted in plenary	**From line 121 to 122:** The Uniform VAT Rate shall be set at ~~20%~~ : - 3% for essential goods and services ; - 5% of ~~the~~ common goods and services ; - 8% for luxury goods and services. Each commodity's ~~Value added, a quarter of which is due~~value added shall go to the ~~Federation's budget~~European Federation budget, while **Member States retain the ability to fix at their discretion a higher national VAT rate**.	
House	(COD) H2.1 A8	Tudor-Gabriel Trandafir (Political group - The Left)	130	Adopted in plenary	**Insert from line 129 to 130:** may raise temporary debt to face situations that put the Federal Treasury at a risk of structural imbalance. However, such debt shall not be generated for the purpose of repaying or refinancing existing debt. **Insert after line 135:** **5. economic and financial crisis, putting the welfare of the citizens of the Federation at risk;**	
Senate	(COD) - S2.1 A8	Maddalena Cappelli (Political group - Renew)	135	Adopted in plenary	**Insert in line 135:** events that pose a direct threat to national or Federal security. 5. **energy crises;**	
Senate	(COD) - S2.1 A9	Nathan Doude van Troostwijk (Political group - S&D)	137	Adopted in plenary	**Delete from line 136 to 138:** The issuance of debt shall be granted solely to the Federal Treasury Agency, under the approval by an absolute majority of ~~the House of European Citizens and~~ the Senate.	

Submitted in the...	Signature	Proposer	Line	Status	Change	Reason
House	(COD) H2.1 A5	Dimitar UZUNOV (Political group - EPP)	142	Adopted in plenary	**From line 142 to 155:** ~~Member-States shall contribute to the Federal budget by paying at least 2% of their gross national income through the taxes they collect in the name of the Federation, including but not limited to the Minimum Corporate Tax, the Domestic Carbon Adjustment Mechanism, Customs and VAT.~~ ~~Member-States remain the sole accountables for collecting taxes.~~ ~~Member-States may apply a national Corporate Tax Rate higher than 15%, but are entitled to pay for the amount which is due to the Federation.~~ ~~Member-States may apply a Value Added Tax rate higher than 20%, but are entitled to pay for the amount which is due to the Federation.~~ ~~From 1 January 2032, Member-States shall cease to generate debt on their own initiative and capacity.~~ Member-States shall contribute to the Federal budget by paying at least 2% of their gross national income through the taxes they collect in the name of the Federation, including but not limited to the Minimum Corporate Tax, the Domestic Carbon Adjustment Mechanism, Customs and VAT. * Member-States remain the sole accountables for collecting taxes. * Member-States may apply a national Corporate Tax Rate higher than 15%, but are entitled to pay for the amount which is due to the Federation. * Member-States may apply a Value Added Tax rate higher than 20%, but are entitled to pay for the amount which is due to the Federation. * Member-States shall be able to generate debt but must meet the Convergence criteria by 2040 (60% of GDP) (HOC) If the ressources levied to meet the Federation fiscal commitments do not meet the financial objectives of ~~the Federation,~~ the Federation,the Government may, following the extraordinary legislative procedure, present measures to increase the	
House	(COD) H2.1 A13	Beatriz Olano (Political group - The Left)	156	Adopted in plenary	**New title:** Government's proposal for Regulation 2024/XX laying down the Federal Budget Promoting Transparency and Accountability **Insert after line 156:** Ensuring Transparency and Accountability in Tax Payments, Member States shall ensure full transparency and accountability in the payment of all taxes and levies, including those owed to international organizations and funds. Each Member State shall establish a publicly accessible registry detailing all tax payments made to international bodies, including the specific amounts, dates, and purposes of such payments. This registry shall be updated quarterly and made available online in an open data format. Failure by a Member State to comply with transparency and accountability requirements for tax payments shall result in the following penalties: a. The Member State shall be brought before the Court of Justice of the European Federation. The Court may impose periodic penalty payments or lump sum fines until compliance is achieved. b. If the Member State still fails to comply after Court penalties, the Commission may seek further enforcement measures under Articles 258-260 TFUE. Whistleblowers and civil society organizations that report suspected tax payment irregularities shall be protected from retaliation and their claims thoroughly investigated. A reward system shall be established to incentivize the reporting of fraud and corruption. The European Federation shall establish a centralized monitoring system to track tax payments across all Member States. Real-time alerts shall be generated for any missed or late payments, with the Commission empowered to demand immediate remediation.	We want to make sure national contribution to the budget is transparent, reduce corruption levels and make sure those who are corrupt are held accountable.

Submitted in the...	Signature	Proposer	Line	Status	Change	Reason
Senate	(COD) - S2.1 A5	Maria Alexandrescu (Political group - EPP)	169	Adopted in plenary	**Delete from line 169 to 172:** ~~Member-States shall have until December 31th 2031 to reimburse all the bonds contracted before the adoption of the present Regulation. The FTA shall ensure that the Member-States have the necessary funds to fulfill this commitment appropriation.~~	
House	(COD) H2.1 A10	Brina Poropat (Committee - Budget)	183	Adopted in plenary	**From line 183 to 187:** **The House of Senate shall monitor the appropriate implementation of the budget.** ~~The European Parliament shall monitor the appropriate implementation of the budget. The European Parliament is entitled to sanction a Member State, or the Federal Government, via a procedure for a lack of contribution to the Federal budget if they do not meet their financial commitments.~~ **The House of Senate is entitled to convocate the Council of financial affairs to sanction a Member State, or the Federal Government, via a procedure for a lack of contribution to the Federal budget if they do not meet their financial commitments.** **Council of Financial Affairs shall be created, as a temporary institutional body and chaired by the Ministry of Finances and Budget of the European Federation.** **It shall comprise esteemed experts from the financial sector, designated by the Ministry of Finance of each state of federation. Each state will have their one and only one representative.**	