

C2 A4

Motion

Y-FED 2024

Proposer: Committee - Budget

Title: **C2 A4: Government's proposal for Regulation 2024/XX laying down the Federal Budget**

Title

Change to:

Government's proposal for Regulation 2024/XX laying down the Federal Budget Promoting Transparency and Accountability

Insert from line 155 to 156:

extraordinary legislative procedure, present measures to increase the aforementioned taxes or create new resources destined to the Federal Budget.

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.