



2022/2142(INI)

3.3.2023

OPINION

of the Committee on Economic and Monetary Affairs

for the Committee on Constitutional Affairs

on the implementation of *passerelle* clauses in the EU Treaties
(2022/2142(INI))

Rapporteur for opinion: Gilles Boyer

PA_NonLeg

SUGGESTIONS

The Committee on Economic and Monetary Affairs calls on the Committee on Constitutional Affairs, as the committee responsible, to incorporate the following suggestions into its motion for a resolution:

1. Notes the ongoing trend in which the number of policy areas falling under unanimity voting in Council is being reduced; takes note that, in this regard, taxation has not yet become part of this trend; stresses that it has become increasingly evident in recent years that stronger coordination in the field of taxation is needed at the EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; recalls that recent tax proposals have been blocked in Council owing to vetoes by individual Member States for reasons unrelated to the content of the proposals; deplores the recourse to national vetoes as a bargaining tool;
2. Reminds the Member States that unanimity as it appears in the Treaties must be counterbalanced by a high level of responsibility and must be in line with the principle of sincere cooperation in accordance with Article 4(3) of the Treaty on European Union;
3. Stresses that unanimity voting in Council on tax policy does not facilitate the changes needed to tackle the current challenges; regrets the fact that the current situation often leads to delays and a lack of progress in the harmonisation and coordination of tax rules across the Union and in the fight against tax evasion and tax avoidance, even though such harmonisation and coordination would benefit the single market and the Union's progress in reaching its economic, green, social and digital objectives; notes, in this regard, that some legislative proposals on tax matters will be key to supporting the competitiveness of European companies;
4. Recalls that Article 48(7) of the Treaty on European Union provides for two general *passerelle* clauses that allow the decision-making procedures to be changed in order to adopt measures in Council through qualified majority voting in areas that are currently subject to unanimity or in order to use the ordinary legislative procedure in areas that are currently subject to special legislative procedures; regrets the fact that these *passerelle* clauses have never been used; recalls that activating the *passerelle* clauses would, in any case, require unanimity in the European Council and Parliament's consent;
5. Calls on the Council to consider using the two general *passerelle* clauses for selected Treaty articles concerning the EU's competences in the area of taxation; believes that the recourse to *passerelle* clauses could help reduce the negative interference of vetoes used solely as bargaining tools; reiterates its call on the Commission in its resolution of 6 July 2022 on national vetoes to undermine the global tax deal¹ to relaunch the discussion on the use of qualified majority voting for some tax matters through a phased approach, as a follow-up to the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy'², and as a response to the outcome of the Conference on the Future of Europe.

¹ OJ C 47, 7.2.2023, p. 198.

² (COM(2019)0008).

INFORMATION ON ADOPTION IN COMMITTEE ASKED FOR OPINION

Date adopted	1.3.2023
Result of final vote	+: 34 -: 17 0: 8
Members present for the final vote	Rasmus Andresen, Anna-Michelle Asimakopoulou, Manon Aubry, Gunnar Beck, Isabel Benjumea Benjumea, Stefan Berger, Gilles Boyer, Markus Ferber, Jonás Fernández, Giuseppe Ferrandino, Frances Fitzgerald, José Manuel García-Margallo y Marfil, Valentino Grant, Claude Gruffat, José Gusmão, Enikő Győri, Eero Heinäluoma, Michiel Hoogeveen, Danuta Maria Hübner, France Jamet, Billy Kelleher, Ondřej Kovařík, Georgios Kyrtos, Aurore Lalucq, Aušra Maldeikienė, Siegfried Mureşan, Denis Nesci, Luděk Niedermayer, Piernicola Pedicini, Lídia Pereira, Kira Marie Peter-Hansen, Eva Maria Poptcheva, Evelyn Regner, Dorien Rookmaker, Alfred Sant, Joachim Schuster, Ralf Seekatz, Pedro Silva Pereira, Paul Tang, Irene Tinagli, Ernest Urtasun, Johan Van Overtveldt, Stéphanie Yon-Courtin, Roberts Zīle
Substitutes present for the final vote	Marc Angel, Nicola Beer, Karima Delli, Herbert Dorfmann, Gianna Gancia, Eider Gardiazabal Rubial, Elisabetta Gualmini, Valérie Hayer, Chris MacManus, Fulvio Martusciello, Jessica Polfjärd, Clara Ponsatí Obiols, René Repasi
Substitutes under Rule 209(7) present for the final vote	Joachim Kuhs, Alessandro Panza

FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

34	+
NI	Clara Ponsatí Obiols
PPE	Herbert Dorfmann, José Manuel García-Margallo y Marfil, Danuta Maria Hübner, Aušra Maldeikienė, Fulvio Martusciello, Siegfried Mureşan, Luděk Niedermayer
Renew	Gilles Boyer, Giuseppe Ferrandino, Valérie Hayer, Georgios Kyrtos, Eva Maria Poptcheva, Stéphanie Yon-Courtin
S&D	Marc Angel, Jonás Fernández, Eider Gardiazabal Rubial, Elisabetta Gualmini, Eero Heinäluoma, Aurore Lalucq, Evelyn Regner, René Repasi, Joachim Schuster, Pedro Silva Pereira, Paul Tang, Irene Tinagli
The Left	Manon Aubry, José Gusmão
Verts/ALE	Rasmus Andresen, Karima Delli, Claude Gruffat, Piernicola Pedicini, Kira Marie Peter-Hansen, Ernest Urtasun

17	-
ECR	Michiel Hoogeveen, Denis Nesci, Dorien Rookmaker, Johan Van Overtveldt, Roberts Zīle
ID	Gunnar Beck, Gianna Gancia, Valentino Grant, France Jamet, Joachim Kuhs, Alessandro Panza
NI	Enikő Győri
PPE	Isabel Benjumea Benjumea, Frances Fitzgerald, Lidia Pereira, Jessica Polfjård
The Left	Chris MacManus

8	0
PPE	Anna-Michelle Asimakopoulou, Stefan Berger, Markus Ferber, Ralf Seekatz
Renew	Nicola Beer, Billy Kelleher, Ondřej Kovařík
S&D	Alfred Sant

Key to symbols:

+ : in favour

- : against

0 : abstention