AMENDMENTS
1 - 7

Draft report
Irene Tinagli
(PE689.588v01-00)

Amending Directive 2006/112/EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive

Proposal for a directive
(COM(2020)0749 – C9-0002/2021 – 2020/0331(CNS))
Amendment 1
Eugen Jurzyca
on behalf of the ECR Group

Draft legislative resolution
Citation 3 a (new)

Draft legislative resolution

— having regard to the other contributions submitted by the Irish Houses of the Oireachtas, the Portuguese Parliament and the Romanian Senate,

Amendment

Or. en

Amendment 2
Eugen Jurzyca
on behalf of the ECR Group

Draft legislative resolution
Citation 5 a (new)

Draft legislative resolution

— whereas the Parliament fully respects the principle of national tax sovereignty and unanimity vote in tax matters in Council;

Amendment

Or. en

Amendment 3
Eugen Jurzyca
on behalf of the ECR Group

Draft legislative resolution
Paragraph 1

Draft legislative resolution

1. Approves the Commission proposal;

1. Approves the Commission proposal as amended;

Amendment

Or. en
Amendment 4
Eugen Jurzyca
on behalf of the ECR Group

Draft legislative resolution
Paragraph 1 a (new)

Draft legislative resolution

Amendment

I a. Calls on the Commission to alter its proposal accordingly, in accordance with Article 293(2) of the Treaty on the Functioning of the European Union;

Or. en

Amendment 5
Eugen Jurzyca
on behalf of the ECR Group

Proposal for a directive
Recital 7

Text proposed by the Commission

(7) In order to ensure uniform conditions for the implementation of the relevant provisions of Directive 2006/112/EC, implementing powers should be conferred on the Commission as regards the determination of the meaning of the terms used in certain provisions of that Directive. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council12.

Amendment

(7) In order to comply with the unanimous decision-making in tax matters stipulated in the Treaty on the functioning of the European Union, the adoption of draft implementing act within the examination procedure should be modified accordingly.

Amendment 6
Eugen Jurzyca
on behalf of the ECR Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2006/112/EC
Article 398a – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. Where reference is made to this paragraph, Article 7 and 8 of Regulation (EU) No 182/2011 shall not apply.

Amendment 7
Eugen Jurzyca
on behalf of the ECR Group

Proposal for a directive
Article 1 a (new)
Regulation (EU) No 182/2011

Text proposed by the Commission

Amendment

Article 1 a

Regulation (EU) No 182/2011 is amended as follows:

(5) in Article 5, the following paragraph 1a is inserted:

"By way of derogation from paragraph 1, the committee shall deliver its opinion for
acts to be adopted on a proposal from the Commission in accordance with Directive 2006/112/EC unanimously."

(6) in Article 6, the following paragraph 1a is inserted:

"By way of derogation from paragraph 1, for acts to be adopted on a proposal from the Commission in accordance with Directive 2006/112/EC the appeal committee shall deliver its opinion unanimously."

(7) in Article 6, the paragraph 4 is amended as follows:

"By way of derogation from paragraph 3, for the adoption of definitive multilateral safeguard measures and of implementing acts adopted in accordance with Directive 2006/112/EC, in the absence of a positive opinion voted by the majority provided for in Article 5(1) or 5(1a), the Commission shall not adopt the draft measures."

Or. en