



**2022/2142(INI)**

25.1.2023

# **AMENDMENTS**

## **1 - 53**

**Draft opinion**

**Gilles Boyer**

(PE736.631v01-00)

Implementation of “passerelle” clauses in the EU Treaties  
(2022/2142(INI))



**Amendment 1**  
**Enikő Győri**

**Draft opinion**  
**Paragraph 1**

*Draft opinion*

**1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; regrets, in this regard, Hungary's misuse of its veto right to block the Council negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union (COM(2021)0823);**

*Amendment*

**deleted**

Or. en

**Amendment 2**  
**Rasmus Andresen**

**Draft opinion**  
**Paragraph 1**

*Draft opinion*

**1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; regrets, in this regard, Hungary's misuse of its veto right to block the Council**

*Amendment*

**1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; emphasises that a strong Union, from a labour, capital and fiscal perspective**

*negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union (COM(2021)0823);*

*amongst others, cannot be reached without much needed tax coordination and harmonisation; emphasises further that tax coordination is essential to ensure the sustainable and future-proof tax systems in Member States; notes that stronger tax coordination in the Union has been sought since the landmark 1992 Ruding committee report<sup>1a</sup>;*

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<sup>1a</sup> <http://aei.pitt.edu/8702/1/8702.pdf>

Or. en

### **Amendment 3**

**Jonás Fernández, Pedro Marques, Aurore Lalucq, Marek Belka, Paul Tang, Joachim Schuster**

#### **Draft opinion Paragraph 1**

##### *Draft opinion*

1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; ***regrets, in this regard, Hungary's misuse of its veto right to block the Council negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union (COM(2021)0823);***

##### *Amendment*

1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; ***recalls that recent tax proposals were blocked in Council due to vetoes of single Member States for reasons which were unrelated to the content of the proposal; deplores the recourse to national vetoes as a bargaining tool;***

Or. en

### **Amendment 4**

**Andreas Schwab**

**Draft opinion**  
**Paragraph 1**

*Draft opinion*

1. ***Highlights that taxation is one of the few areas that remain subject to*** unanimity voting in Council; stresses ***that*** it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; ***regrets***, in this regard, ***Hungary's*** misuse of ***its*** veto right ***to block the Council negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union (COM(2021)0823)***;

*Amendment*

1. ***Remarks the continuous trend to reduce the fields of policy area falling under*** unanimity voting in Council; ***takes note that, in this regard, taxation has not been part of this trend so far***; stresses it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; ***remarks***, in this regard, ***that the*** misuse of veto right ***for decisions requiring the unanimity, blocks negotiations and delays the adoption of important legislations needed in tax matters***;

Or. en

**Amendment 5**  
**Andżelika Anna Możdżanowska**  
on behalf of the ECR Group

**Draft opinion**  
**Paragraph 1**

*Draft opinion*

1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that ***stronger coordination*** in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; ***regrets, in this regard, Hungary's misuse of its veto right to block the Council negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups***

*Amendment*

1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that ***coordination and greater responsibility and solidarity*** in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation;

*in the Union (COM(2021)0823);*

Or. pl

#### **Amendment 6**

**Martin Hlaváček, Ondřej Kovařík**

#### **Draft opinion**

##### **Paragraph 1**

#### *Draft opinion*

1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; ***regrets, in this regard, Hungary's misuse of its veto right to block the Council negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union (COM(2021)0823);***

#### *Amendment*

1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation;

Or. en

#### **Amendment 7**

**Lídia Pereira, Isabel Benjumea Benjumea**

#### **Draft opinion**

##### **Paragraph 1**

#### *Draft opinion*

1. Highlights that taxation is ***one of the few areas that remain*** subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic

#### *Amendment*

1. Highlights that taxation is subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination ***and cooperation*** in the field of taxation is needed at EU and global levels in the light of economic developments and the new

developments and the new challenges created by digitalisation and globalisation; regrets, in this regard, Hungary's misuse of its veto right to block the Council negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union (COM(2021)0823);

challenges created by digitalisation and globalisation; regrets, in this regard, Hungary's misuse of its veto right to block the Council negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union (COM(2021)0823);

Or. en

## **Amendment 8**

**Markus Ferber**

### **Draft opinion**

**Paragraph 1**

#### *Draft opinion*

1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; regrets, in this regard, Hungary's misuse of its veto right to block the Council negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union (COM(2021)0823);

#### *Amendment*

1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; regrets, in this regard, Hungary's misuse of its veto right ***for unrelated purposes*** to block the Council negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union (COM(2021)0823); ***welcomes, however, the agreement of in the Council on the OECD Pillar II reforms in December 2022;***

Or. en

## **Amendment 9**

**José Gusmão, Manon Aubry**

**Draft opinion**  
**Paragraph 1**

*Draft opinion*

1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of economic developments and the new challenges created by digitalisation and globalisation; regrets, in this regard, Hungary's misuse of its veto right to block the Council negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union (COM(2021)0823);

*Amendment*

1. Highlights that taxation is one of the few areas that remain subject to unanimity voting in Council; stresses that it has become increasingly evident over recent years that stronger coordination in the field of taxation is needed at EU and global levels in the light of ***tax scandals***, economic developments and the new challenges created by digitalisation and globalisation; regrets, in this regard, Hungary's misuse of its veto right to block the Council negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union (COM(2021)0823);

Or. en

**Amendment 10**  
**Rasmus Andresen**

**Draft opinion**  
**Paragraph 1 – point 1 (new)**

*Draft opinion*

***(1) Deplores the growing misuse of the veto right to block Council decision-making in tax matters; regrets most particularly the Polish and Hungarian vetoes during the Council negotiations on the Commission proposal of 22 December 2021 for a Council directive on ensuring a global minimum level of taxation for multinational groups in the Union (COM(2021)0823) delaying the adoption for several months;***

Or. en



**Amendment 11**

**Enikő Győri**

**Draft opinion**

**Paragraph 1 a (new)**

*Draft opinion*

*Amendment*

**1 a.** *Calls on the EU Institutions to respect the treaties and the principle of rule of law protected by Article 2 of the TEU; highlights that the Union has the obligation to strive for consensus during the process of decision-making, emphasizes the importance of taking into account the particular nature and sensibilities of Member States ensuring that they may not be disregarded during decision-making; confirms that there is no "veto" expressed in the treaties, only the need for consensus during decision-making in specific areas where Member States have reserved their sovereignty and right to decide on essential issues; notes that missing the needed consensus during the decision-making process is in fact lack of support; invites all EU institutions to remain in the scope of their remit during EU legislative and non-legislative procedure;*

Or. en

**Amendment 12**

**José Gusmão, Manon Aubry**

**Draft opinion**

**Paragraph 1 a (new)**

*Draft opinion*

*Amendment*

**1 a.** *Regrets, in this regard, that national vetoes have consistently hampered progress in many important areas of taxation, with proposals such as the Common Consolidated Corporate Tax Base (CCCTB), the revision of the Interest and Royalties Directive (IRD), the*

*reform of the Code of Conduct on Business Taxation, the implementation of a Financial Transaction Tax, and, most recently, the Pillar II Directive; stresses that some key legislative proposals, such as the Pillar I Directive or the Business in Europe: Framework for Income Taxation (BEFIT) risk facing the same problem;*

Or. en

**Amendment 13**  
**Aurore Lalucq, Jonás Fernández**

**Draft opinion**  
**Paragraph 1 a (new)**

*Draft opinion*

*Amendment*

*1 a. 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 based on Article 4(3) TEU;*

Or. en

**Amendment 14**  
**Enikő Győri**

**Draft opinion**  
**Paragraph 2**

*Draft opinion*

*Amendment*

*2. 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, even though such harmonisation and coordination would benefit everyone; notes that some legislative proposals, such as the debt-equity bias reduction allowance (DEBRA) or the Business in Europe: Framework for Income Taxation*

*deleted*

*(BEFIT), will be key to supporting the competitiveness of European companies;*

Or. en

## **Amendment 15**

**Lídia Pereira, Isabel Benjumea Benjumea**

### **Draft opinion**

#### **Paragraph 2**

##### *Draft opinion*

2. ***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, even though such harmonisation and coordination would benefit everyone;*** notes that some legislative proposals, such as the debt-equity bias reduction allowance (DEBRA) or the Business in Europe: Framework for Income Taxation (BEFIT), will be key to supporting the competitiveness of European companies;

##### *Amendment*

2. Notes that some legislative proposals, such as the debt-equity bias reduction allowance (DEBRA) or the Business in Europe: Framework for Income Taxation (BEFIT), will be key to supporting the competitiveness of European companies;

Or. en

## **Amendment 16**

**José Gusmão, Manon Aubry**

### **Draft opinion**

#### **Paragraph 2**

##### *Draft opinion*

2. 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, even though such harmonisation and coordination would benefit everyone; ***notes that some legislative proposals, such as the debt-equity bias reduction allowance (DEBRA) or the Business in Europe: Framework for Income Taxation***

##### *Amendment*

2. 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 fight against tax evasion and tax avoidance***, even though such harmonisation and coordination would benefit everyone;

*(BEFIT), will be key to supporting the competitiveness of European companies;*

Or. en

#### **Amendment 17**

**Martin Hlaváček, Ondřej Kovařík**

#### **Draft opinion**

#### **Paragraph 2**

##### *Draft opinion*

2. 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, even though such harmonisation and coordination ***would*** benefit everyone; notes that some legislative proposals, such as ***the debt-equity bias reduction allowance (DEBRA) or the Business in Europe: Framework for Income Taxation (BEFIT)***, will be key to supporting the competitiveness of European companies;

##### *Amendment*

2. Regrets the fact that the current situation ***could in some cases lead*** to delays and a lack of progress in the harmonisation and coordination of tax rules across the Union, even though such harmonisation and coordination ***could*** benefit everyone; notes that some legislative proposals, such as the Business in Europe: Framework for Income Taxation (BEFIT), will be key to supporting the competitiveness of European companies;

Or. en

#### **Amendment 18**

**Rasmus Andresen**

#### **Draft opinion**

#### **Paragraph 2**

##### *Draft opinion*

2. 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, even though such harmonisation and coordination would benefit everyone; notes that some legislative proposals, such as the ***debt-equity bias reduction allowance (DEBRA) or the Business in Europe: Framework for Income Taxation (BEFIT)***,

##### *Amendment*

2. 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, even though such harmonisation and coordination would benefit everyone; ***warns that the lack of better coordination and harmonisation of tax rules harms the single market and the performance of the Union in reaching its economic, green,***

will be key to supporting the competitiveness of European companies;

*social and digital objectives*; notes that some legislative proposals, such as the *directive on preventing shell companies from misusing their structure for tax purposes (UNSHELL)*, the *upcoming withholding tax framework and the future Business in Europe: Framework for Income Taxation (BEFIT)*, will be key to supporting the *fairness of our tax system*, the competitiveness of European companies, *while the revision of the energy taxation directive will be key to supporting the EU's climate goals*;

Or. en

## Amendment 19

Aurore Lalucq, Evelyn Regner, Jonás Fernández

### Draft opinion Paragraph 2

#### *Draft opinion*

2. 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, even though such harmonisation and coordination would benefit everyone; notes that some legislative proposals, such as the *debt-equity bias reduction allowance (DEBRA) or the Business in Europe: Framework for Income Taxation (BEFIT)*, will be key to supporting the competitiveness of European companies;

#### *Amendment*

2. 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, even though such harmonisation and coordination would benefit everyone; notes that some legislative proposals, such as the Business in Europe: Framework for Income Taxation (BEFIT) *or the rules to prevent the misuse of shell entities for tax purposes (Unshell)*, will be key to supporting the competitiveness of European companies; *deplores the fact that proposals such as the Common Consolidated Corporate Tax Base (CCCTB) and the revision of the Interest and Royalties Directive have remained blocked in the Council*;

Or. en

## Amendment 20

**Draft opinion**  
**Paragraph 2**

*Draft opinion*

2. ***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, even though such ***harmonisation and coordination would*** benefit everyone; notes that some legislative proposals, such as the debt-equity bias reduction allowance (DEBRA) or the Business in Europe: Framework for Income Taxation (BEFIT), ***will*** be key to supporting the competitiveness of European companies;

*Amendment*

2. ***Recognises*** that the current situation often leads to delays and a lack of progress in the coordination of tax rules across the Union, even though such ***coordination would in some cases*** benefit everyone; ***calls, therefore, on the Commission to propose solutions that have a chance of broad support in the Council, and on the Council to act in a spirit of responsibility and solidarity;*** notes that some legislative proposals, such as the debt-equity bias reduction allowance (DEBRA) or the Business in Europe: Framework for Income Taxation (BEFIT), ***could*** be key to supporting the competitiveness of European companies;

Or. pl

**Amendment 21**  
**Jonás Fernández, Pedro Marques, Aurore Lalucq, Marek Belka**

**Draft opinion**  
**Paragraph 2**

*Draft opinion*

2. 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, even though such harmonisation and coordination would benefit everyone; notes that some legislative proposals, such as the ***debt-equity bias reduction allowance (DEBRA) or the*** Business in Europe: Framework for Income Taxation (BEFIT), will be key to supporting the competitiveness of European companies;

*Amendment*

2. 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, even though such harmonisation and coordination would benefit everyone; notes that some legislative proposals, such as the Business in Europe: Framework for Income Taxation (BEFIT), will be key to supporting the competitiveness of European companies;

**Amendment 22**  
**Andreas Schwab**

**Draft opinion**  
**Paragraph 2**

*Draft opinion*

2. 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, even though such harmonisation and coordination would benefit everyone; notes that some legislative proposals, such as the debt-equity bias reduction allowance (DEBRA) or the Business in Europe: Framework for Income Taxation (BEFIT), will be key to supporting the competitiveness of European companies;

*Amendment*

2. ***Stresses that unanimity voting in the Council over 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, even though such harmonisation and coordination would benefit everyone; notes that some legislative proposals, such as the debt-equity bias reduction allowance (DEBRA) or the Business in Europe: Framework for Income Taxation (BEFIT), will be key to supporting the competitiveness of European companies;

Or. en

**Amendment 23**  
**José Gusmão, Manon Aubry**

**Draft opinion**  
**Paragraph 2 a (new)**

*Draft opinion*

*Amendment*

***2 a. Underlines the sovereignty of Member States on determining their tax policy; stresses, however, that the free circulation of capital in the EMU, makes the fight against tax evasion and avoidance a communitarian issue, like showed by famous schemes such as the Double Irish Dutch Sandwich; moreover, stresses that some Member States developed a predatory economic model***

*based on deviating tax revenues from  
other Member States;*

Or. en

**Amendment 24**

**Enikő Győri**

**Draft opinion**

**Paragraph 2 a (new)**

*Draft opinion*

*Amendment*

***2 a. Highlights that the treaties provide  
for means of collaboration between the  
Member States in case the needed support  
is missing for reaching further  
cooperation in a specific field, for  
instance enhanced cooperation;***

Or. en

**Amendment 25**

**Enikő Győri**

**Draft opinion**

**Paragraph 3**

*Draft opinion*

*Amendment*

***3. 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  
(QMV) in areas that are currently subject  
to unanimity; 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;***

***deleted***

Or. en



**Amendment 26**  
**Andreas Schwab**

**Draft opinion**  
**Paragraph 3**

*Draft opinion*

3. ***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 (QMV) in areas that are currently subject to unanimity; 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;***

*Amendment*

3. ***Takes note*** 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 ***either*** to adopt measures in Council through qualified majority voting (QMV) in areas that are currently subject to unanimity ***or to change the legislative procedure in areas that are currently subject to special legislative procedures in favour of the ordinary one;*** regrets the fact that these passerelle clauses have never been used;

Or. en

**Amendment 27**  
**Andżelika Anna Możdżanowska**  
on behalf of the ECR Group

**Draft opinion**  
**Paragraph 3**

*Draft opinion*

3. ***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 (QMV) in areas that are currently subject to unanimity; ***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;

*Amendment*

3. ***Recognises*** 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 (QMV) in areas that are currently subject to unanimity; ***stresses the dangers and risks for Member States that may result from removing their freedom of decision in tax matters, which are highly important for economic and social policy-making;*** recalls that activating the passerelle clauses

would in any case require unanimity in the European Council and Parliament's consent;

Or. pl

#### **Amendment 28**

**Caroline Nagtegaal, Ondřej Kovařík, Billy Kelleher, Georgios Kyrtzos, Erik Poulsen, Nicola Beer**

#### **Draft opinion Paragraph 3**

##### *Draft opinion*

3. 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 (QMV) in areas that are currently subject to unanimity; ***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;

##### *Amendment*

3. 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 (QMV) in areas that are currently subject to unanimity; recalls that activating the passerelle clauses would in any case require unanimity in the European Council and Parliament's consent;

Or. en

#### **Amendment 29**

**Lídia Pereira, Isabel Benjumea Benjumea**

#### **Draft opinion Paragraph 3**

##### *Draft opinion*

3. 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 (QMV) in areas that are currently subject

##### *Amendment*

3. 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 (QMV) in areas that are currently subject

to unanimity; ***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;

to unanimity ***and, in cases of special legislative procedure, to adopt a decision in accordance with the ordinary legislative procedure; underlines that any decision on the use of a passerelle clause must be limited to a specific area or case, according to the same Article 48(7); notes*** 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; ***stresses that national parliaments are entitled to oppose the activation of such clauses;***

Or. en

**Amendment 30**  
**Martin Hlaváček, Ondřej Kovařík**

**Draft opinion**  
**Paragraph 3**

*Draft opinion*

3. 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 (QMV) in areas that are currently subject to unanimity; ***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;

*Amendment*

3. 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 (QMV) in areas that are currently subject to unanimity; ***notes*** 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;

Or. en

**Amendment 31**  
**José Gusmão, Manon Aubry**

**Draft opinion**  
**Paragraph 3**

*Draft opinion*

3. 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 (QMV) in areas that are currently subject to unanimity; 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;

*Amendment*

3. 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 (QMV) in areas that are currently subject to unanimity; 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; ***stresses that the involvement of both national parliaments and the European Parliament to launch the passerelle clause promotes more accountability from the governments to their populations; furthermore, stresses the fact the decision to launch the passerelle clause is taken in the European Council, rather than in the Economic and Financial Affairs (ECOFIN) Council, leading to a better media coverage and public scrutiny of the position of each Member States;***

Or. en

**Amendment 32**  
**Rasmus Andresen**

**Draft opinion**  
**Paragraph 3**

*Draft opinion*

3. 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 (QMV) in areas that are currently subject to unanimity; regrets the fact that these passerelle clauses have never been used;

*Amendment*

3. 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 (QMV) in areas that are currently subject to unanimity; 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;

recalls that activating the passerelle clauses would in any case require unanimity in the European Council and Parliament's consent; ***supports the revision of these passerelle clauses in the framework of a future reform of the Treaties, including a strengthened role for the Parliament;***

Or. en

**Amendment 33**  
**Aurore Lalucq, Evelyn Regner**

**Draft opinion**  
**Paragraph 3 a (new)**

*Draft opinion*

*Amendment*

***3 a. Believes the recourse to passerelle clauses could help reduce the negative interference of vetoes used as bargaining tools only; recalls that the use of Article 122 has made it possible to introduce temporary solidarity contribution for fossil companies with activities in the crude petroleum, natural gas, coal and refinery sectors; calls on the Commission to use all of the tools at its disposal to achieve effective action and results;***

Or. en

**Amendment 34**  
**Jonás Fernández, Pedro Marques, Aurore Lalucq, Marek Belka, Evelyn Regner, Paul Tang, Joachim Schuster**

**Draft opinion**  
**Paragraph 3 a (new)**

*Draft opinion*

*Amendment*

***3 a. Believes the recourse to passerelle clauses could help reduce the negative interference of vetoes used as bargaining tools only;***

**Amendment 35**

**Enikő Győri**

**Draft opinion**

**Paragraph 4**

*Draft opinion*

*Amendment*

**4. Recommends using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; recalls that the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on tax matters.**

**deleted**

Or. en

**Amendment 36**

**Caroline Nagtegaal, Ondřej Kovařík, Billy Kelleher, Erik Poulsen, Nicola Beer**

**Draft opinion**

**Paragraph 4**

*Draft opinion*

*Amendment*

**4. Recommends using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; recalls that the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on**

**deleted**

*tax matters.*

Or. en

#### **Amendment 37**

**Lídia Pereira, Isabel Benjumea Benjumea**

#### **Draft opinion**

#### **Paragraph 4**

*Draft opinion*

*Amendment*

**4. Recommends using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; recalls that the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on tax matters.**

**deleted**

Or. en

#### **Amendment 38**

**Andreas Schwab**

#### **Draft opinion**

#### **Paragraph 4**

*Draft opinion*

*Amendment*

**4. Recommends using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; recalls that the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe**

**4. Calls on the Commission to relaunch the discussion on the use of qualified majority voting in some tax matters through a phased approach, as a follow-up to its communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and as a response to the outcome of the Conference on the Future of Europe;**

*both recommended moving from unanimity voting to QMV on tax matters.*

*nevertheless reminds that taxation constitutes one of the core elements of the Member States's sovereignty and the introduction of QMV in the tax policy area might raise issues in relation to some constitutional requirements in the EU Member States; therefore takes into consideration the idea of the adoption of QMV for technical adjustments and tax fraud/evasion while maintaining the unanimous voting for tax rates and tax base.*

Or. en

### **Amendment 39**

**Andżelika Anna Możdżanowska**  
on behalf of the ECR Group

#### **Draft opinion** **Paragraph 4**

##### *Draft opinion*

4. *Recommends using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; recalls that* the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe *both* recommended moving from unanimity voting to QMV on tax matters.

##### *Amendment*

4. *Does not recommend using passerelle clauses in tax matters; stresses the risks to host and founding Member States of the EU from the central EU institutions' agenda of increasing centralisation and weakening the powers of national governments; notes, in this context,* the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe, *whose legitimacy is highly problematic, which* recommended moving from unanimity voting to QMV on tax matters; *calls for respect for the Treaty competences of the Member States and for the principle of unanimity in tax matters;*

Or. pl



**Amendment 40**  
**Rasmus Andresen**

**Draft opinion**  
**Paragraph 4**

*Draft opinion*

4. ***Recommends using*** the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; ***recalls that*** the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on tax matters.

*Amendment*

4. ***Calls the Council to use*** the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation ***such as article 113 and 115 TFEU; supports*** the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on tax matters; ***highlights the need for stronger Parliamentary involvement in tax decision-making in the EU;***

Or. en

**Amendment 41**  
**Martin Hlaváček, Ondřej Kovařík**

**Draft opinion**  
**Paragraph 4**

*Draft opinion*

4. ***Recommends*** using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; recalls that the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on tax matters.

*Amendment*

4. ***Suggests further analysis of*** using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; recalls that the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on tax matters.

Or. en

#### Amendment 42

**Jonás Fernández, Pedro Marques, Aurore Lalucq, Marek Belka, Evelyn Regner, Paul Tang, Joachim Schuster**

#### Draft opinion

##### Paragraph 4

##### *Draft opinion*

4. Recommends using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; recalls that the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on tax matters.

##### *Amendment*

4. Recommends using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; recalls that the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on tax matters; ***highlights that using QMV on tax matters would contribute to a more effective framework for tackling tax evasion, avoidance and fraud concerns, but also open the path to a more efficient tax collection, benefitting both sovereigns and companies.***

Or. en

#### Amendment 43

**Aurore Lalucq, Evelyn Regner, Jonás Fernández**

#### Draft opinion

##### Paragraph 4

##### *Draft opinion*

4. Recommends using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; recalls that the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the

##### *Amendment*

4. Recommends using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; recalls that the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the

conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on tax matters.

conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on tax matters; ***recalls that the EP resolution of 4 July 2022 entitled national vetoes to undermine the global tax deal (2022/2734(RSP)) recommended to Member States to consider the added value of transitioning to qualified majority voting.***

Or. en

**Amendment 44**  
**Markus Ferber**

**Draft opinion**  
**Paragraph 4**

*Draft opinion*

4. Recommends using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation; recalls that the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on tax matters.

*Amendment*

4. Recommends using the two general passerelle clauses for selected Treaty articles concerning the EU's competences in the area of taxation ***on issues that are of a technical nature or that implement international agreements that Member States have previously agreed to on international level***; recalls that the Commission communication of 15 January 2019 entitled 'Towards a more efficient and democratic decision making in EU tax policy' (COM(2019)0008) and the conclusions of the Conference on the Future of Europe both recommended moving from unanimity voting to QMV on tax matters.

Or. en

**Amendment 45**  
**Lídia Pereira, Isabel Benjumea Benjumea**

**Draft opinion**  
**Paragraph 4 a (new)**

**4 a.** *Reminds that there are six special passerelle clauses provisioned in the treaties, namely in the areas of common foreign and security policy (Article 31(3) TEU), family law with cross-border implications (Article 81(3) TFEU), social policy (Article 153(2) TFEU), environmental policy (Article 192(2) TFEU), multiannual annual financial framework (Article 312(2) TFEU), and enhanced cooperation (Article 333 TFEU); notes that the legislator of primary EU Law provisioned these special clauses, signalinging therefore these policy dimensions as the main areas where passerelle clauses must be applied; recalls that taxation is not among such dimensions;*

Or. en

**Amendment 46****Jonás Fernández, Pedro Marques, Aurore Lalucq, Paul Tang, Joachim Schuster****Draft opinion****Paragraph 4 a (new)**

**4 a.** *Recommends using the passerelle clauses following a sectorial approach and not for single files, as it would limit the benefit of lifting unanimity voting; proposes to trigger general passerelle clauses for largely integrated tax policies, such as Value Added Tax (VAT) in the area of indirect taxation, and/or for proposals aiming at implementing international agreements for which a large majority of Member States has participated into the negotiations;*

Or. en

**Amendment 47**  
**Markus Ferber**

**Draft opinion**  
**Paragraph 4 a (new)**

*Draft opinion*

*Amendment*

**4 a.** *Notes that switching to qualified majority voting in relation to tax rates and the definition of the tax base, however, could lead to constitutional challenges in some Member States as such procedures might infringe on the budgetary prerogatives of national parliaments;*

Or. en

**Amendment 48**  
**Rasmus Andresen**

**Draft opinion**  
**Paragraph 4 a (new)**

*Draft opinion*

*Amendment*

**4 a.** *Urges to move from unanimity to QMV through the ordinary legislative procedure in tax matters;*

Or. en

**Amendment 49**  
**Jonás Fernández, Pedro Marques, Aurore Lalucq, Marek Belka, Paul Tang**

**Draft opinion**  
**Paragraph 4 b (new)**

*Draft opinion*

*Amendment*

**4 b.** *Recalls that the common VAT system was introduced in 1992, 30 years ago, with the aim to ultimately establish a definitive VAT system in which the collection of VAT by EU established entities will take place in one country*

*only; believes that the recourse to the passerelle clause would help delivering a definitive VAT system, more than 30 years after the temporary one was adopted;*

Or. en

**Amendment 50**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Draft opinion**

**Paragraph 4 b (new)**

*Draft opinion*

*Amendment*

*4 b. Recalls that the general passerelle clauses provisioned in Article 48(7) TEU first and second paragraphs "do not envisage the modification of Union competences, but only a change in the decision-making procedure, using existing powers"<sup>1a</sup>;*

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*<sup>1a</sup> C. Callies, M. Ruffert and H.-J. Cremer, EUV/AEUV, Der Verfassungsrecht der Europäischen Union mit Europäischer Grundrechtcharta, 2016, Article 48, mn. 12.*

Or. en

**Amendment 51**

**Lídia Pereira, Isabel Benjumea Benjumea**

**Draft opinion**

**Paragraph 4 c (new)**

*Draft opinion*

*Amendment*

*4 c. Recognizes that the specific procedure for the application of general passerelle clauses provisioned in Article 48(7) TEU comprehends a series of requirements that make its activation*

*difficult; understands that the teleology of such provision is the need to create a significant limitation to the use of such clauses as they represent a de facto Treaty change, in the sense that they formally change the legislative procedure and the majority requirements provisioned in the treaties; takes duly note of such originary intention of the primary EU Law legislator;*

Or. en

#### **Amendment 52**

**Jonás Fernández, Pedro Marques, Aurore Lalucq, Marek Belka, Evelyn Regner, Paul Tang, Joachim Schuster**

#### **Draft opinion**

#### **Paragraph 4 c (new)**

*Draft opinion*

*Amendment*

*4 c. Encourages the transition towards QMV for other initiatives in the tax area which are necessary for the single market, most notably tax policies that have long been awaiting finalisation, such as the creation of a common corporate tax system in the EU.*

Or. en

#### **Amendment 53**

**Lídia Pereira, Isabel Benjumea Benjumea**

#### **Draft opinion**

#### **Paragraph 4 d (new)**

*Draft opinion*

*Amendment*

*4 d. Notes that the use of general passerelle clauses is subject to political, academic and judiciary debate within the European Union; recalls, inter alia, the decision of the German Federal Constitutional Court of 30 June 2009,*

*specifically referring the general passerelle clauses, namely the part that states: "In so far as the general bridging procedure under Article 48.7(3) Lisbon TEU and the special bridging clause under Article 81.3(3) TFEU grant the national parliaments a right to make known their opposition, this is not a sufficient equivalent to the requirement of ratification. It is therefore necessary that the representative of the German government in the European Council or in the Council may only approve the draft decision if empowered to do so by the German Bundestag and the Bundesrat within a period yet to be determined in accordance with the purpose of Article 48.7(3) Lisbon TEU, by a law within the meaning of Article 23.1 second sentence of the Basic Law."*<sup>2a</sup>

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<sup>2a</sup>

[https://www.bundesverfassungsgericht.de/SharedDocs/Entscheidungen/EN/2009/06/es20090630\\_2bve000208en.html](https://www.bundesverfassungsgericht.de/SharedDocs/Entscheidungen/EN/2009/06/es20090630_2bve000208en.html)

Or. en