

## **P6\_TA(2005)0164**

### **Value added tax \***

**European Parliament legislative resolution on the proposal for a Council directive on the common system of value added tax (Recast) (COM(2004)0246 – C6-0009/2004 – 2004/0079(CNS))**

#### **(Consultation procedure)**

*The European Parliament,*

- having regard to the Commission proposal to the Council (COM(2004)0246)<sup>1</sup>,
  - having regard to Article 93 of the EC Treaty, pursuant to which the Council consulted Parliament (C6-0009/2004),
  - having regard to Rule 51 of its Rules of Procedure,
  - having regard to the report of the Committee on Economic and Monetary Affairs (A6-0097/2005),
1. Approves the Commission proposal;
  2. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
  3. Asks the Council to consult Parliament again if it intends to amend the Commission proposal substantially;
  4. Instructs its President to forward its position to the Council and Commission.

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<sup>1</sup> Not yet published in the Official Journal.