



TEXTS ADOPTED

P9_TA(2020)0004

Common system of value added tax as regards the special scheme for small enterprises *

European Parliament legislative resolution of 15 January 2020 on the draft Council directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises (13952/2019 – C9-0166/2019 – 2018/0006(CNS))

(Special legislative procedure – renewed consultation)

The European Parliament,

- having regard to the Council draft (13952/2019),
 - having regard to the Commission proposal to the Council (COM(2018)0021),
 - having regard to its position of 11 September 2018¹,
 - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament again (C9-0166/2019),
 - having regard to Rules 82 and 84 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A9-0055/2019),
1. Approves the Council draft;
 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 substantially amend the text approved by Parliament;
 4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

¹ OJ C 433, 23.12.2019, p. 203.