Wednesday 11 November 2020

P9_TA(2020)0299

Common system of value added tax: identification of taxable persons in Northern Ireland *

European Parliament legislative resolution of 11 November 2020 on the proposal for a Council directive amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland (COM(2020)0360 — C9-0279/2020 — 2020/0165(CNS))

(Special legislative procedure — consultation)

(2021/C 415/12)

The European Parliament,

— having regard to the Commission proposal to the Council (COM(2020)0360),

— having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C9-0279/2020),

— having regard to Rule 82 of its Rules of Procedure,

— having regard to the report of the Committee on Economic and Monetary Affairs (A9-0200/2020),

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 substantially amend the text approved by Parliament;

4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.