



P9_TA(2023)0423

VAT: taxable persons, special scheme and special arrangements for declaration and payment relating to distance sales of imported goods

European Parliament legislative resolution of 22 November 2023 on the proposal for a Council directive amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT (COM(2023) 0262 – C9-0174/2023 – 2023/0158(CNS))

(Special legislative procedure – consultation)

(C/2024/4248)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2023)0262),
 - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C9-0174/2023),
 - having regard to Rule 82 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A9-0320/2023),
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.