



P9_TA(2024)0142

Use of the Internal Market Information System and the Single Digital Gateway for the purposes of certain requirements laid down by the Directive on European cross-border associations

European Parliament legislative resolution of 13 March 2024 on the proposal for a regulation of the European Parliament and of the Council amending Regulations (EU) No 1024/2012 and (EU) 2018/1724 as regards the use of the Internal Market Information System and the Single Digital Gateway for the purposes of certain requirements laid down by Directive (EU) .../... of the European Parliament and of the Council on European cross-border associations (COM(2023)0516) (COM(2023)0515 – C9-0327/2023 – 2023/0314(COD))

(Ordinary legislative procedure: first reading)

(C/2025/1030)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2023)0515),
 - having regard to Article 294(2) and Articles 21(2) and 114 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0327/2023),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - having regard to the opinion of the European Economic and Social Committee of 17 January 2024 ⁽¹⁾,
 - having regard to Rule 59 of its Rules of Procedure,
 - having regard to the opinion of the Committee on Legal Affairs,
 - having regard to the report of the Committee on the Internal Market and Consumer Protection (A9-0006/2024),
1. Adopts its position at first reading hereinafter set out;
 2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
 3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

⁽¹⁾ Not yet published in the Official Journal.

P9_TC1-COD(2023)0314**Position of the European Parliament adopted at first reading on 13 March 2024 with a view to the adoption of Regulation (EU) 2024/... of the European Parliament and of the Council amending Regulations (EU) No 1024/2012 and (EU) 2018/1724 as regards the use of the Internal Market Information System and the Single Digital Gateway for the purposes of certain requirements laid down by Directive (EU).../... of the European Parliament and of the Council on European cross-border associations (COM(2023)0516)**

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 21(2) and Article 114 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee ⁽¹⁾,

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) Directive (EU) of the European Parliament and of the Council on European cross-border associations (COM(2023) 516) ⁽²⁾ lays down measures coordinating the conditions for establishing and operating 'European cross-border associations' (ECBAs), with the aim of facilitating the effective exercise of freedom of movement of non-profit associations operating in the internal market.
- (2) Pursuant to Article ~~30(2)~~**28(2)** of Directive COM(2023)516, the administrative cooperation and the exchange of information between the competent authorities of the Member States is to be implemented through the Internal Market Information System ('IMI system') established by Regulation (EU) No 1024/2012 of the European Parliament and of the Council ⁽³⁾. For that reason, the necessary administrative cooperation procedures **and the procedures for the exchange of information between the competent authorities** should be established in the IMI system. [**Am. 1**]
- (3) In accordance with Articles 2 and 3 of Regulation (EU) 2018/1724 of the European Parliament and of the Council ⁽⁴⁾, the single digital gateway ~~shall give~~**provides** access to information, procedures as well as assistance and problem-solving services to citizens of the Union, natural persons residing in a Member State and legal persons having their registered office in a Member State. The operative part and Annex I of Regulation (EU) 2018/1724 should be amended **by this Regulation** to ensure that the scope is not understood as limited to citizens and businesses and concerns legal persons other than businesses, such as ECBAs. [**Am. 2**]
- (4) Regulation (EU) 2018/1724 of the European Parliament and the Council ⁽⁵⁾, which established the single digital gateway, provides for general rules for the online provision of information, procedures and assistance services relevant for the functioning of the internal market. The procedures covered by this Regulation should comply with the requirements of Regulation (EU) 2018/1724 so as to ensure that any ECBA can benefit from fully online

⁽¹⁾ Ref. of the opinion

⁽²⁾ Directive of the European Parliament and of the Council of ... on European Cross-Border Associations (OJ reference).

⁽³⁾ Regulation (EU) No 1024/2012 of the European Parliament and of the Council of 25 October 2012 on administrative cooperation through the Internal Market Information System and repealing Commission Decision 2008/49/EC ('the IMI Regulation') (OJ L 316, 14.11.2012, p. 1).

⁽⁴⁾ Regulation (EU) 2018/1724 of the European Parliament and of the Council of 2 October 2018 establishing a single digital gateway to provide access to information, to procedures and to assistance and problem-solving services and amending Regulation (EU) No 1024/2012 (OJ L 295, 21.11.2018, p. 1).

⁽⁵⁾ Regulation (EU) 2018/1724 of the European Parliament and of the Council of 2 October 2018 establishing a single digital gateway to provide access to information, to procedures and to assistance and problem-solving services and amending Regulation (EU) No 1024/2012 (OJ L 295, 21.11.2018, p. 1).

procedures and the cross-border automated exchange of evidence, in accordance with the once-only principle. These procedures encompass the application for registration of an ECBA and the procedure of transfer of registered office of an ECBA.

(5) Regulations (EU) No 1024/2012 and (EU) 2018/1724 should therefore be amended accordingly.

(5a) *The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on 31 October 2023, [Am. 3]*

HAVE ADOPTED THIS REGULATION:

Article 1

Amendment to Regulation (EU) No 1024/2012

In the Annex to Regulation (EU) No 1024/2012, the following new point (16) is added:

‘16. Directive (EU) of the European Parliament and of the Council on European cross-border associations (COM(2023) 516) (*): Article 19(2), Article 19(4), Article 23(5), Article 23(6), Article 23(7), Article 24(3), Article 25(6), Article 27.’

(* (O) reference).’

Article 2

Amendments to Regulation (EU) 2018/1724

Regulation (EU) 2018/1724 is amended as follows:

(1) in Article 1(1), point (a) is replaced by the following:

‘(a) the establishment and operation of a single digital gateway to provide citizens, businesses and legal persons other than businesses with easy access to high quality information, to efficient procedures and to effective assistance and problem-solving services with regard to Union and national rules applicable to citizens, businesses and legal persons other than businesses exercising or intending to exercise their rights derived from Union law in the field of the internal market, within the meaning of Article 26(2) TFEU;’

(2) in Article 1(1), point (b) is replaced by the following:

‘(b) the use of procedures by cross-border users and the implementation of the “once-only” principle in connection with the procedures listed in Annex II to this Regulation and the procedures provided for in Directives 2005/36/EC, 2006/123/EC, 2014/24/EU, 2014/25/EU and .../... (*);’

(* Directive of the European Parliament and of the Council of On European cross-border associations (O) reference).’

(3) in Article 2(2), point (c) is replaced by the following:

‘(c) information on, and links to, the assistance and problem-solving services listed in Annex III or referred to in Article 7 which citizens, businesses and legal persons other than businesses can refer to if they have questions or problems related to the rights, obligations, rules or procedures referred to in points (a) and (b) of this paragraph.’

(4) in Article 14, paragraph 1 is replaced by the following:

‘1. For the purpose of the exchange of evidence for the online procedures listed in Annex II to this Regulation and the procedures provided for in Directives 2005/36/EC, 2006/123/EC, 2014/24/EU, 2014/25/EU and .../.../..., a technical system for the automated exchange of evidence between competent authorities in different Member States (“the technical system”) shall be established by the Commission in cooperation with the Member States.’

(5) Annex I to Regulation (EU) 2018/1724 is amended as follows:

(a) the title is replaced by the following:

'List of areas of information relevant for citizens, businesses and legal persons other than businesses having their registered office in a Member State exercising their internal market rights referred to in point (a) of Article 2(2).'

(aa) in "Areas of information related to businesses, point J is replaced by the following:

'Areas of information related to businesses:

Area	INFORMATION REGARDING RIGHTS, OBLIGATIONS AND RULES
J. Starting, running and closing a business	<ol style="list-style-type: none"> 1. registering, changing the legal form of or closing a business (registration procedures and legal forms for carrying out business) 2. transferring of the registered office of a business to another Member State 2a. obligations to creditors and workers' rights in connection with the transfer of the registered office of a business to another Member State 3. intellectual property rights (applying for a patent, registering a trademark, a drawing or a design, getting a licence for reproduction) 4. fairness and transparency in commercial practices, including consumer rights and guarantees related to selling goods and services 5. offering online facilities for cross-border payments when selling goods and services online 6. rights and obligations arising under contract law, including late payment interests 7. insolvency proceedings and liquidation of companies 8. credit insurance 9. mergers of companies or selling a business 10. civil liability of board members or directors of a company 11. rules and obligations regarding the processing of personal data'

[Am. 4]

(b) the following areas of information are added:

'Areas of information related to legal persons other than businesses having their registered office in a Member State:

AA. Starting, running and closing a legal person other than a business	<ol style="list-style-type: none"> 1. registering, changing the legal form of or closing a legal person other than a business (registration procedures and legal forms) 2. moving transferring the registered office of a legal person other than a business to another Member State 2a. obligations to creditors and workers' rights in connection with the transfer of the registered office of a legal person other than a business to another Member State 3. intellectual property rights (applying for a patent, registering a trademark, a drawing or a design, getting a licence for reproduction) 4. fairness and transparency in commercial practices, including consumer rights and guarantees related to selling goods and services 5. offering online facilities for cross-border payments when selling goods and services online 6. rights and obligations arising under contract law, including late payment interests
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	<ol style="list-style-type: none"> 7. insolvency proceedings and liquidation of legal persons other than businesses 8. credit insurance 9. mergers of, or selling of a legal person other than a business 10. civil liability of board members or directors of a legal person other than a business 11. rules and obligations regarding the processing of personal data
AB. Employees	<ol style="list-style-type: none"> 1. terms of employment stipulated by law or statutory instrument (including working hours, paid leave, holiday entitlements, rights and obligations regarding overtime work, health checks, termination of contracts, dismissals and redundancies) 2. social security rights and obligations in the Union (registering as employer, registering employees, notifying the end of contract of an employee, paying social contributions, rights and obligations related to pensions) 3. employment of workers in other Member States (posting of workers, rules on freedom to provide services, residency requirements for workers) 4. equal treatment (rules prohibiting discrimination in the workplace, rules on equal pay for men and women and equal pay for employees on fixed-term or under permanent employment contracts) 5. rules on staff representation
AC. Taxes	<ol style="list-style-type: none"> 1. VAT: information on the general rules, rates and exemptions, registering for and paying VAT, obtaining a refund 2. excise duties: information on the general rules, rates and exemptions, registration for excise tax purposes and payment of excise tax, obtaining a refund 3. customs duties and other taxes and duties collected on imports 4. customs procedures for imports and exports under the Union Customs Code 5. other taxes: payment, rates, tax returns
AD. Goods	<ol style="list-style-type: none"> 1. obtaining CE marking 2. product rules and requirements 3. identifying applicable standards, technical specifications and getting products certified 4. mutual recognition of products not subject to Union specifications 5. requirements regarding classification, labelling and packaging for hazardous chemicals 6. distance/off-premises selling: information to be given to customers in advance, confirmation of the contract in writing, withdrawal from a contract, delivering of the goods, other specific obligations 7. defective products: consumer rights and guarantees, after-sale responsibilities, means of redress for an injured party 8. certification, labels (EMAS, energy labels, Eco-design, EU eco-label) 9. recycling and waste management
AE. Services	<ol style="list-style-type: none"> 1. acquiring licences, authorisations or permits with a view to starting and operating a legal person other than a business 2. notifying the authorities of cross-border activities 3. recognition of professional qualifications, including vocational education and training
AF. Funding a legal person other than a business	<ol style="list-style-type: none"> 1. obtaining access to finance at the Union level, including Union funding programmes and grants 2. obtaining access to finance at national level 3. initiatives addressed to legal persons other than a business (exchanges, mentoring programmes, etc.)
AG. Public contracts	<ol style="list-style-type: none"> 1. participating in public tenders: rules and procedures 2. submitting a bid online in response to a public call for tender 3. reporting irregularities in relation to the tender process
AH. Health and safety at work	<ol style="list-style-type: none"> 1. health and safety obligations in relation to different types of activity, including risk prevention, information and training'

[Am. 5]

Article 3

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at ...,

For the European Parliament
The President

For the Council
The President
