



P10_TA(2025)0012

VAT: rules for the digital age

European Parliament legislative resolution of 12 February 2025 on the draft Council directive amending Directive 2006/112/EC as regards VAT rules for the digital age (15159/2024 – C10-0170/2024 – 2022/0407(CNS))

(Special legislative procedure – renewed consultation)

(C/2025/2256)

The European Parliament,

- having regard to the Council draft (15159/2024),
 - having regard to the Commission proposal to the Council (COM(2022)0701),
 - having regard to its position of 22 November 2023 ⁽¹⁾,
 - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament again (C10-0170/2024),
 - having regard to Rule 84 and 86 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A10-0001/2025),
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 amend its draft substantially;
 4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

⁽¹⁾ OJ C, C/2024/4246, 24.7.2024, ELI: <http://data.europa.eu/eli/C/2024/4246/oj>.