

Wednesday 27 March 2019

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## **General arrangements for excise duty (recast) \***

**European Parliament legislative resolution of 27 March 2019 on the proposal for a Council directive laying down the general arrangements for excise duty (recast) (COM(2018)0346 — C8-0381/2018 — 2018/0176(CNS))**

**(Special legislative procedure — consultation — recast)**

(2021/C 108/33)

*The European Parliament,*

- having regard to the Commission proposal to the Council (COM(2018)0346),
  - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C8-0381/2018),
  - having regard to the Interinstitutional Agreement of 28 November 2001 on a more structured use of the recasting technique for legal acts<sup>(1)</sup>,
  - having regard to the letter of 22 February 2019 from the Committee on Legal Affairs to the Committee on Economic and Monetary Affairs in accordance with Rule 104(3) of its Rules of Procedure,
  - having regard to Rules 104 and 78c of its Rules of Procedure,
  - having regard to the report of the Committee on Economic and Monetary Affairs (A8-0117/2019),
- A. whereas, according to the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission, the Commission proposal does not include any substantive amendments other than those identified as such in the proposal and whereas, as regards the codification of the unchanged provisions of the earlier acts together with those amendments, the proposal contains a straightforward codification of the existing texts, without any change in their substance;
1. Approves the Commission proposal as adapted to the recommendations of the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission;
  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.

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<sup>(1)</sup> OJ C 77, 28.3.2002, p. 1.