

Thursday 19 April 2018

P8_TA(2018)0177

Common system of value added tax, with regard to the obligation to respect a minimum standard rate ***European Parliament legislative resolution of 19 April 2018 on the proposal for a Council directive amending Directive 2006/112/EC on the common system of value added tax, with regard to the obligation to respect a minimum standard rate (COM(2017)0783 – C8-0007/2018 – 2017/0349(CNS))****(Special legislative procedure – consultation)**

(2019/C 390/41)

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2017)0783),
 - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C8-0007/2018),
 - having regard to Rule 78c of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A8-0124/2018),
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.
