



TEXTS ADOPTED

P10_TA(2024)0032

Electronic value added tax exemption certificate

**European Parliament legislative resolution of 14 November 2024
on the proposal for a Council directive amending Directive
2006/112/EC as regards the electronic value added tax exemption
certificate (COM(2024)0278 - C10-0083/2024 - 2024/0152(CNS))
(Special legislative procedure - consultation)**

The European Parliament,

- having regard to the Commission proposal to the Council (COM(2024)0278),
 - having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C10-0083/2024),
 - having regard to Rule 84 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A10-0012/2024),
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.