



TEXTS ADOPTED

P10_TA(2024)0033

Faster and Safer Relief of Excess Withholding Taxes

**European Parliament legislative resolution of 14 November 2024
on the draft Council directive on Faster and Safer Relief of Excess
Withholding Taxes (09925/2024 - C10-0002/2024 -
2023/0187(CNS))**

(Special legislative procedure - renewed consultation)

The European Parliament,

- having regard to the Council draft (09925/2024),
 - having regard to the Commission proposal to the Council (COM(2023)0324),
 - having regard to its position of 28 February 2024¹,
 - having regard to Article 115 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament again (C10-0002/2024),
 - 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 (A10-0011/2024),
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 substantially amend the text approved by Parliament;
 4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

¹ Texts adopted, P9_TA(2024)0102.