

## AMENDMENT FORM

### Suggestion for amendment of Article III-59:

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on behalf of the EPP Convention Group

Status :

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### Suggestion

#### Article III-59 (ex Article 93)

1. A European law or framework law ~~of the Council~~ shall lay down measures for the harmonisation of legislation concerning turnover taxes, excise duties and other forms of indirect taxation provided that such harmonisation is necessary for the functioning of the internal market and to avoid distortion of competition. The law or framework law shall be adopted ~~unanimously~~ after consulting ~~the European Parliament and~~ the Economic and Social Committee.
2. ~~Where the Council, acting unanimously on a proposal from the Council, finds that the measures referred to in paragraph 1 relate to administrative cooperation or to combating tax fraud, it shall act, notwithstanding paragraph 1, by a qualified majority when adopting the European law or framework law adopting these measures.~~

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### Explanation:

*Indirect taxes which affect the functioning of the internal market must be subject to the ordinary legislative procedure.*