

AMENDMENT FORM

Suggestion for amendment of Article : III-59

By Mr : Farnleitner

Status : - Member

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 Council shall act 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 **and tax evasion, it the Council** shall act, notwithstanding paragraph 1, by a qualified majority **after consulting the Economic and Social Committee** when adopting the European law or framework law adopting these measures.

Explanation (if any) :

Making the first decision subject to unanimity is tantamount to maintaining unanimity; however, a large majority of the members of the WG VI expressed the wish to provide for an exhaustive list where QMV should apply.