

AMENDMENT FORM

Suggestion for amendment of Article : 59 (ex article 93) Part III of the Constitution

By Ms / Mr : Teija Tiilikainen, Antti Peltomäki, Kimmo Kiljunen, Jari Vilén, Hannu Takkula and Esko Helle

**Status : Tiilikainen, Kiljunen, Vilén - Members
 Peltomäki, Takkula and Helle - Alternates**

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.

3. By way of derogation from paragraph 1 a European law or framework law of the Council shall establish measures concerning:

- a) provisions of a primarily fiscal nature whose principle object is protection of the environment;**
- b) provisions relating to energy taxation.**

The Council shall act by a qualified majority after consulting the European Parliament and the Economic and Social Committee.

Explanation (if any) :

We consider that qualified majority voting could be used more widely on matters concerning environmental and energy taxation. This could be done by adding a new paragraph to Article III-59. Consequently, Article III-125 paragraph 2, subparagraph (a) should be deleted.