

AMENDMENT FORM

Suggestion for amendment of Article : III-59

By Ms / Mr : Voggenhuber, Wagener, Nagy

Status : - Member - Alternate

Artikel III-59

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 Council shall act ~~by~~ **« superqualified majority and the Parliament by the majority of its constituent members »** and ~~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 **mesures with environmental objectives,** administrative cooperation or to combating tax fraud, **these measures will be adopted under the procedure for adoption of a** ~~it shall act, notwithstanding paragraph 1, by a qualified majority when adopting the European law or framework law adopting these measures.~~

Explanation if any :

Taxation relating to the internal maket must not exclude the European Parliament. To overcome the blocking effects of unanimity in the Council, while taking into account the particular sensitivity of this areas for Member States, a superqualified majority seems to be an appropriate compromise balancing the two considerations. Measures in part 2. relate to areas where normal legislative procedures prevail.