Council of the European Union

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COVER NOTE

From:	General Secretariat of the Council
date of receipt:	14 November 2025
To:	Delegations
Subject:	Opinion of the European Parliament - Legislative resolution of 13 November 2025 on the proposal for a Council decision on the conclusion, on behalf of the Union, of the Amending Protocol to the Agreement between the European Union and the Principality of Liechtenstein on the automatic exchange of financial account information to improve international tax compliance (COM(2025)0397 – C10-0200/2025 – 2025/0214(NLE))

Delegations will find attached the abovementioned opinion. This opinion is available in all language versions via the following link:

https://www.europarl.europa.eu/doceo/document/TA-10-2025-0272_EN.html

European Parliament
2024-2029

TEXTS ADOPTED

P10_TA(2025)0272

EU-Liechtenstein agreement on the automatic exchange of financial account information: Amending Protocol

European Parliament legislative resolution of 13 November 2025 on the proposal for a Council decision on the conclusion, on behalf of the Union, of the Amending Protocol to the Agreement between the European Union and the Principality of Liechtenstein on the automatic exchange of financial account information to improve international tax compliance (COM(2025)0397 – C10-0200/2025 – 2025/0214(NLE))

(Consultation)

The European Parliament,

– having regard to the proposal for a Council decision (COM(2025)0397),

– having regard to the draft Amending Protocol to the Agreement between the European Union and the Principality of Liechtenstein on the automatic exchange of financial account information to improve international tax compliance (COM(2025)0397),

– having regard to Article 115, Article 218(6), second subparagraph, point (b), and Article 218(8), second subparagraph, of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C10-0200/2025),

– having regard to Rules 84 and 117(8) of its Rules of Procedure,

– having regard to the report of the Committee on Economic and Monetary Affairs (A10-0201/2025),

1. Approves the conclusion of the Amending Protocol to the Agreement;

2. Instructs its President to forward its position to the Council, the Commission and the governments and parliaments of the Member States and of the Principality of Liechtenstein.