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COVER NOTE

From:	General Secretariat of the Council
To:	Delegations
Subject:	OPINION of the European Parliament - Legislative resolution of 14 November 2024 on the draft Council directive on Faster and Safer Relief of Excess Withholding Taxes (09925/2024 – C10-0002/2024 – 2023/0187(CNS))

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-10-2024-0033_EN.html



TEXTS ADOPTED

P10_TA(2024)0033

Faster and Safer Relief of Excess Withholding Taxes

European Parliament legislative resolution of 14 November 2024 on the draft Council directive on Faster and Safer Relief of Excess Withholding Taxes (09925/2024 – C10-0002/2024 – 2023/0187(CNS))

(Special legislative procedure – renewed consultation)

The European Parliament,

- having regard to the Council draft (09925/2024),
 - having regard to the Commission proposal to the Council (COM(2023)0324),
 - having regard to its position of 28 February 2024¹,
 - having regard to Article 115 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament again (C10-0002/2024),
 - having regard to Rule 84 and 86 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A10-0011/2024),
1. Approves the Council draft;
 2. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;
 3. Asks the Council to consult Parliament again if it intends to substantially amend the text approved by Parliament;
 4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

¹ Texts adopted, P9_TA(2024)0102.