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COMMUNICATION

CONSULTATION

Contact:	consultations@consilium.europa.eu
Tel./Fax:	+32.2.281.9933, Angelika MRAZEK, GIP.INST
Subject:	Re-consultation of the European Parliament by the Council

on a draft Council Directive on Faster and Safer Relief of Excess
Withholding Taxes

[ref. 2023/0187 (CNS) - COM(2023) 324 final - 9925/24]

On 28 July 2023 the Council consulted the European Parliament on a proposal for a Council Directive on Faster and Safer Relief of Excess Withholding Taxes¹. The European Parliament delivered its opinion on the Commission proposal on 28 February 2024.²

On 14 May 2024 the Council (ECOFIN) reached a general approach on the draft Directive³, which, taken as a whole, differs in essence from the text of the Commission proposal, on which the European Parliament was initially consulted, and the amendments do not substantially correspond to the wishes of the Parliament.

In the light of the above, and in accordance with the procedure adopted by the Council (see Article 12(2)(c) of its Rules of Procedure), we hereby submit the above re-consultation of the European Parliament on the draft Directive for approval by the Council.

¹ 2023/0187(CNS) – ST 10820/23 + ADD1-5

² P9_TA(2024)0102.

³ ST 9925/24

Please email any comments to consultations@consilium.europa.eu by **Wednesday, 29 May 2024 at 16:00 (Brussels time)**.

If no comments are received by that deadline, the decision to re-consult will be deemed to have been taken. The European Parliament will be then invited to issue its opinion as soon as possible and, in any event, not later than by 31 January 2025, as the Member States will need time to pass national legislation on transposition of this Directive and adjustments to the new rules will result in a lot of preparatory work both to national tax authorities and businesses concerned, especially as regards the necessary updates to the infotech systems. In addition, businesses and citizens need legal certainty, as the new EU rules will require them to adapt to the new compliance requirements.
