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INFORMATION NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

Subject: **ADOPTION OF LEGISLATIVE ACTS FOLLOWING THE EUROPEAN PARLIAMENT'S SECOND READING**
Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the 'Fiscalis' programme for cooperation in the field of taxation
- Outcome of the European Parliament's second reading
(Brussels, 17 to 21 May 2021)

I. VOTE

On 19 May 2021, the President of the European Parliament declared the Council's position¹ at first reading approved without amendments.

The text of the European Parliament's legislative resolution is annexed to this note.

¹ 6116/1/21 REV 1.

II. ADOPTION OF LEGISLATIVE ACTS FOLLOWING THE EUROPEAN PARLIAMENT'S SECOND READING

Since the European Parliament has approved the Council's position at first reading without amendments, the act in question is deemed to have been adopted in the wording which corresponds to the Council's position at first reading, as provided for in Article 294(7)(a) of the TFEU.

After signature by the President of the European Parliament, the President of the Council and the Secretaries-General of the two Institutions, the act will be published in the *Official Journal of the European Union*.

P9_TA(2021)0247

Fiscalis programme for cooperation in the field of taxation 2021-2027 *II**

European Parliament legislative resolution of 19 May 2021 on the Council position at first reading with a view to the adoption of a regulation of the European Parliament and of the Council establishing the ‘Fiscalis’ programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013 (06116/1/2021 – C9-0179/2021 – 2018/0233(COD))

(Ordinary legislative procedure: second reading)

The European Parliament,

- having regard to the Council position at first reading (06116/1/2021 – C9-0179/2021),
- having regard to the opinion of the European Economic and Social Committee of 17 October 2018¹,
- having regard to its position at first reading² on the Commission proposal to Parliament and the Council (COM(2018)0443),
- having regard to Article 294(7) of the Treaty on the Functioning of the European Union,
- having regard to the provisional agreement approved by the committee responsible under Rule 74(4) of its Rules of Procedure,
- having regard to Rule 67 of its Rules of Procedure,
- having regard to the recommendation for second reading of the Committee on Economic and Monetary Affairs (A9-0167/2021),

¹ OJ C 62, 15.2.2019, p. 118.

² OJ C 158, 30.4.2021, p. 459.

1. Approves the Council position at first reading;
2. Takes note of the Council statement annexed to this resolution, which is highly appreciated by Parliament and was key in reaching the final agreement;
3. Notes that the act is adopted in accordance with the Council position;
4. Instructs its President to sign the act with the President of the Council, in accordance with Article 297(1) of the Treaty on the Functioning of the European Union;
5. Instructs its Secretary-General to sign the act, once it has been verified that all the procedures have been duly completed, and, in agreement with the Secretary-General of the Council, to arrange for its publication in the *Official Journal of the European Union*;
6. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

ANNEX TO THE LEGISLATIVE RESOLUTION

Council statement

The Council notes the interest of the Parliament for more transparency concerning the implementation of EU legislation in the field of fighting against tax fraud, tax evasion and tax avoidance. Within the context of the Treaties' legal framework ruling interinstitutional relations, the Council recognises the added value of holding annual exchanges of views with the European Parliament and the Commission on the lessons learnt from the Fiscalis Programme, based on the Commission's annual progress reports.
