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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 DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches
- Outcome of the European Parliament's second reading
(Brussels, 10 to 11 November 2021)

I. VOTE

On 11 November 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 9722/1/21 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)0446

Disclosure of income tax information by certain undertakings and branches

*****II**

European Parliament legislative resolution of 11 November 2021 on the Council position at first reading with a view to the adoption of a directive of the European Parliament and of the Council amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches (09722/1/2021 – C9-0371/2021 – 2016/0107(COD))

(Ordinary legislative procedure: second reading)

The European Parliament,

- having regard to the Council position at first reading (09722/1/2021 – C9-0371/2021),
- having regard to the statement of the Council's reasons for its position at first reading,
- having regard to the reasoned opinions submitted within the framework of Protocol 2 on the application of the principles of subsidiarity and proportionality, by the Irish Houses of the Oireachtas and the Swedish Parliament, asserting that the draft legislative act does not comply with the principle of subsidiarity,
- having regard to the opinion of the European Economic and Social Committee of 21 September 2016²,
- having regard to its position at first reading³ on the Commission proposal to Parliament and the Council (COM(2016)0198),
- 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 committees 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 and the Committee on Legal Affairs (A9-0305/2021),

² OJ C 487, 28.12.2016, p. 62.

³ OJ C 108, 26.3.2021, p. 623.

1. Approves the Council position at first reading;
2. Notes that the act is adopted in accordance with the Council position;
3. 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;
4. 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*;
5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.
