Brussels, 15 May 2024

**SP(2024) 377 final**

Replies of the Commission to positions and resolutions adopted   
by the European Parliament – April I 2024 part-session

**THE FIRST PART OF THIS DOCUMENT INFORMS PARLIAMENT OF THE POSITION OF THE COMMISSION ON AMENDMENTS ADOPTED BY THE PARLIAMENT RELATING TO PROPOSED LEGISLATION DURING THE APRIL I 2024 PART-SESSION.**

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**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council introducing a screening of third-country nationals at the external borders and amending Regulations (EC) No 767/2008, (EU) 2017/2226, (EU) 2018/1240 and (EU) 2019/817**

**1. Rapporteur:** Birgit SIPPEL (S&D / DE)

**2. Reference numbers:** 2020/0278 (COD) / A9-0149/2023 / P9\_TA(2024)0181

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 77(2) points (b) and (d) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Civil Liberties, Justice and Home Affairs (LIBE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) 2019/816 establishing a centralised system for the identification of Member States holding conviction information on third-country nationals and stateless persons (ECRIS-TCN) to supplement the European Criminal Records Information System and Regulation (EU) 2019/818 on establishing a framework for interoperability between EU information systems in the field of police and judicial cooperation, asylum and migration and amending Regulations (EU) 2018/1726, (EU) 2018/1862 and (EU) 2019/816 for the purpose of introducing a screening of third country nationals at the external borders**

**1. Rapporteur:** Birgit SIPPEL (S&D / DE)

**2. Reference numbers:** 2021/0046 (COD) / A9-0148/2023 / P9\_TA(2024)0182

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 16(2), Article 74, Article 78(2)(e), Article 79(2)(c), Article 82(1), second subparagraph, point (d), Article 85(1), Article 87(2)(a) and Article 88(2) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Civil Liberties, Justice and Home Affairs (LIBE)

**6. Commission's position:** accepts all amendments.

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**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council establishing a common procedure for international protection in the Union and repealing Directive 2013/32/EU**

**1. Rapporteur:** Fabienne KELLER (Renew / FR)

**2. Reference numbers:** 2016/0224A (COD) / A8-0171/2018 / P9\_TA(2024)0177

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 78(2)(d) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Civil Liberties, Justice and Home Affairs (LIBE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council establishing a return border procedure, and amending Regulation (EU) 2021/1148**

**1. Rapporteur:** Fabienne KELLER (Renew / FR)

**2. Reference numbers:** 2016/0224B (COD) / A9-0164/2024 / P9\_TA(2024)0180

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Articles 78(2)(d) and 79(2)(c) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Civil Liberties, Justice and Home Affairs (LIBE)

**6. Commission's position:** accepts all amendments.

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**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council on asylum and migration management and amending Council Directive (EC) 2003/109 and the proposed Regulation (EU) XXX/XXX [Asylum and Migration Fund]**

**1. Rapporteur:** Tomas TOBÉ (EPP / SE)

**2. Reference numbers:** 2020/0279 (COD) / A9-0152/2023 / P9\_TA(2024)0179

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 78(2), point (e), and Article 79(2), points (a), (b) and (c) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Civil Liberties, Justice and Home Affairs (LIBE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council addressing situations of crisis and force majeure in the field of migration and asylum**

**1. Rapporteur:** Juan Fernando LÓPEZ AGUILAR (S&D / ES)

**2. Reference numbers:** 2020/0277 (COD) / A9-0127/2023 / P9\_TA(2024)0178

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 78(2)(c),(d) and (e) and Article 79(2)(c) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Civil Liberties, Justice and Home Affairs (LIBE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council on the establishment of 'Eurodac' for the comparison of fingerprints for the effective application of [Regulation (EU) No 604/2013 establishing the criteria and mechanisms for determining the Member State responsible for examining an application for international protection lodged in one of the Member States by a third-country national or a stateless person], for identifying an illegally staying third-country national or stateless person and on requests for the comparison with Eurodac data by Member States' law enforcement authorities and Europol for law enforcement purposes (recast)**

**1. Rapporteur:** Jorge BUXADÉ VILLALBA (ERC / ES)

**2. Reference numbers:** 2016/0132 (COD) / A8-0212/2017 / P9\_TA(2024)0183

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 78(2)(e), Article 79(2)(c), Article 87(2)(a), and Article 88(2)(a) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Civil Liberties, Justice and Home Affairs (LIBE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council establishing a Union Resettlement Framework and amending Regulation (EU) No 516/2014 of the European Parliament and the Council**

**1. Rapporteur:** Malin BJÖRK (The Left / SE)

**2. Reference numbers:** 2016/0225 (COD) / A8-0316/2017 / P9\_TA(2024)0184

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 78(2)(d) and (g) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Civil Liberties, Justice and Home Affairs (LIBE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council on standards for the qualification of third-country nationals or stateless persons as beneficiaries of international protection, for a uniform status for refugees or for persons eligible for subsidiary protection and for the content of the protection granted and amending Council Directive 2003/109/EC of 25 November 2003 concerning the status of third-country nationals who are long-term residents**

**1. Rapporteur:** Matjaž NEMEC (S&D / SI)

**2. Reference numbers:** 2016/0223 (COD) / A8-0245/2017 / P9\_TA(2024)0185

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Articles 78(2)(a) and (b) and 79(2)(a) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Civil Liberties, Justice and Home Affairs (LIBE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a directive of the European Parliament and of the Council laying down standards for the reception of applicants for international protection (recast)**

**1. Rapporteur:** Sophia IN 'T VELD (Renew / NL)

**2. Reference numbers:** 2016/0222 (COD) / A8-0186/2017 / P9\_TA(2024)0186

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 78(2) (f) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Civil Liberties, Justice and Home Affairs (LIBE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council Amending Regulation (EU) 2021/1232 of the European Parliament and of the Council on a temporary derogation from certain provisions of Directive 2002/58/EC for the purpose of combating online child sexual abuse**

**1. Rapporteur:** Birgit SIPPEL (S&D / DE)

**2. Reference numbers:** 2023/0452 (COD) / A9-0021/2024 / P9\_TA(2024)0198

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 16(2) and Article 114(1) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Civil Liberties, Justice and Home Affairs (LIBE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a directive of the European Parliament and of the Council on standards for equality bodies in the field of equal treatment and equal opportunities between women and men in matters of employment and occupation, and deleting Article 20 of Directive 2006/54/EC and Article 11 of Directive 2010/41/EU**

**1. Rapporteur:** Sirpa PIETIKÄINEN (EPP / FI), Marc ANGEL (S&D / LU)

**2. Reference numbers:** 2022/0400 (COD) / A9-0354/2023 / P9\_TA(2024)0196

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 157(3) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Women’s Right and Gender Equality (FEMM), Committee on Employment and Social Affairs (EMPL)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council laying down harmonised conditions for the marketing of construction products, amending Regulation (EU) 2019/1020 and repealing Regulation (EU) 305/2011**

**1. Rapporteur:** Christian DOLESCHAL (EPP / DE)

**2. Reference numbers:** 2022/0094 (COD) / A9-0207/2023 / P9\_TA(2024)0188

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 114 of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Internal Market and Consumer Protection (IMCO)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a decision of the European Parliament and of the Council on amending Directive 2013/34/EU as regards the time limits for the adoption of sustainability reporting standards for certain sectors and for certain third-country undertakings**

**1. Rapporteur:** Axel VOSS (EPP / DE)

**2. Reference numbers:** 2023/0368 (COD) / A9-0013/2024 / P9\_TA(2024)0189

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 50(1) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Legal Affairs (JURI)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council on the internal markets for renewable and natural gases and for hydrogen (recast)**

**1. Rapporteur:** Jerzy BUZEK (EPP / PL)

**2. Reference numbers:** 2021/0424 (COD) / A9-0032/2023 / P9\_TA(2024)0282

**3. Date of adoption of the resolution:** 11 April 2024

**4. Legal basis:** Article 194(2) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Environment, Public Health and Food Safety (ENVI), Committee on Industry, Research and Energy (ITRE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a directive of the European Parliament and of the Council on common rules for the internal markets in renewable and natural gases and in hydrogen (recast)**

**1. Rapporteur:** Jens GEIER (S&D / DE)

**2. Reference numbers:** 2021/0425 (COD) / A9-0035/2023 / P9\_TA(2024)0283

**3. Date of adoption of the resolution:** 11 April 2024

**4. Legal basis:** Article 194(2) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Industry, Research and Energy (ITRE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council amending Regulations (EU) 2019/943 and (EU) 2019/942 as well as Directives (EU) 2018/2001 and (EU) 2019/944 to improve the Union’s electricity market design**

**1. Rapporteur:** Nicolás GONZÁLEZ CASARES (S&D / ES)

**2. Reference numbers:** 2023/0077A (COD) / A9-0255/2023 / P9\_TA(2024)0284

**3. Date of adoption of the resolution:** 11 April 2024

**4. Legal basis:** Article 194(2) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Industry, Research and Energy (ITRE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a directive of the European Parliament and of the Council amending Directives (EU) 2018/2001 and (EU) 2019/944 as regards improving the Union’s electricity market design**

**1. Rapporteur:** Nicolás GONZÁLEZ CASARES (S&D / ES)

**2. Reference numbers:** 2023/0077B (COD) / A9-0151/2024 / P9\_TA(2024)0285

**3. Date of adoption of the resolution:** 11 April 2024

**4. Legal basis:** Article 194(2) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Industry, Research and Energy (ITRE)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) 2017/852 of the European Parliament and of the Council of 17 May 2017 on mercury as regards dental amalgam and other mercury-added products subject to manufacturing, import and export restrictions**

**1. Rapporteur:** Marlene MORTLER (EPP / DE)

**2. Reference numbers:** 2023/0272 (COD) / A9-0002/2024 / P9\_TA(2024)0191

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 192(1) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Environment, Public Health and Food Safety (ENVI)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a directive of the European Parliament and of the Council concerning urban wastewater treatment (recast)**

**1. Rapporteur:** Nils TORVALDS (Renew / FI)

**2. Reference numbers:** 2022/0345 (COD) / A9-0276/2023 / P9\_TA(2024)0222

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 192(1) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Environment, Public Health and Food Safety (ENVI)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) 2019/1242 as regards strengthening the CO₂ emission performance standards for new heavy-duty vehicles and integrating reporting obligations, and repealing Regulation (EU) 2018/956**

**1. Rapporteur:** Bas EICKHOUT (Greens/EFA / NL)

**2. Reference numbers:** 2023/0042 (COD) / A9-0313/2023 / P9\_TA(2024)0192

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 192(1) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Environment, Public Health and Food Safety (ENVI)

**6. Commission's position:** accepts all amendments. In addition, the Commission presented the following statement:

‘On the recital 17 regarding the assessment of the role of methodology for registering heavy-duty vehicles running exclusively on CO2 neutral fuels, in conformity with Union law and with the Union’s climate-neutrality objective, the Commission takes note of the decision of the European Parliament and the Council to include such recital in the provisional agreement (to be voted today) on the revision of the Regulation setting CO2 emission performance standards for new heavy-duty vehicles. After the Parliament and the Council will have adopted the Regulation, at the latest one year after its entry into force, the Commission, following consultation with stakeholders, will develop a methodology for registering heavy-duty vehicles running exclusively on CO2 neutral fuels in conformity with Union law and with the Union’s climate neutrality objective.’

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council establishing a Union certification framework for carbon removals**

**1. Rapporteur:** Lídia PEREIRA (EPP / PT)

**2. Reference numbers:** 2022/0394 (COD) / A9-0329/2023 / P9\_TA(2024)0195

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 192(1) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Environment, Public Health and Food Safety (ENVI)

**6. Commission's position:** accepts all amendments. In addition, the Commission presented the following statement:

'Commission statement on the occasion of the adoption of Regulation (EU) 2024.../...+

The Commission intends to adopt the first delegated act by [OJ one year after the entry into force of the Regulation] and to publish on its website by [OJ six months after the entry into force of the Regulation] a forward planning document on the development of certification methodologies, which will be updated every year.

In addition, the Commission intends to organise appropriate opportunities to comment on the delegated acts, such as through public feedback.

The Commission will comply with its commitments related to ensuring the Parliament’s and Council’s involvement in the process of preparation of delegated acts, such as those laid down in point 28 and the Annex to the Inter-institutional Agreement on Better Lawmaking of 2016.

*+ OJ: Please insert the number of the act in 2022/0394 (COD) and add the publication details in a footnote*'

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a directive of the European Parliament and of the Council amending Council Directives 2001/110/EC relating to honey, 2001/112/EC relating to fruit juices and certain similar products intended for human consumption, 2001/113/EC relating to fruit jams, jellies and marmalades and sweetened chestnut purée intended for human consumption, and 2001/114/EC relating to certain partly or wholly dehydrated preserved milk for human consumption**

**1. Rapporteur:** Alexander BERNHUBER (EPP / AT)

**2. Reference numbers:** 2023/0105 (COD) / A9-0385/2023 / P9\_TA(2024)0193

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 43(2) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Environment, Public Health and Food Safety (ENVI)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) No 691/2011 as regards introducing new environmental economic accounts modules**

**1. Rapporteur:** Pascal CANFIN (Renew / FR)

**2. Reference numbers:** 2022/0210 (COD) / A9-0296/2023 / P9\_TA(2024)0194

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 338(1) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Environment, Public Health and Food Safety (ENVI)

**6. Commission's position:** accepts all amendments

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council laying down conservation, management and control measures applicable in the area covered by the Convention on future multilateral cooperation in the North-East Atlantic fisheries, amending Regulation (EU) 2019/1241 of the European Parliament and of the Council and Council Regulation (EC) No 1224/2009, and repealing Council Regulation (EEC) No 1899/85 and Regulation (EU) No 1236/2010**

**1. Rapporteur:** Francisco GUERREIRO (Greens/EFA / PT)

**2. Reference numbers:** 2023/0206 (COD) / A9-0004/2024 / P9\_TA(2024)0199

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 43(2) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Fisheries (PECH)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a directive of the European Parliament and of the Council amending Directive 2009/18/EC establishing the fundamental principles governing the investigation of accidents in the maritime transport sector**

**1. Rapporteur:** Caroline NAGTEGAAL (Renew / NL)

**2. Reference numbers:** 2023/0164 (COD) / A9-0422/2023 / P9\_TA(2024)0200

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 100(2) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Transport and Tourism (TRAN)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a directive of the European Parliament and of the Council amending Directive 2009/16/EC on port State control**

**1. Rapporteur:** Vera TAX (S&D / NL)

**2. Reference numbers:** 2023/0165 (COD) / A9-0419/2023 / P9\_TA(2024)0201

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 100(2) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Transport and Tourism (TRAN)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a directive of the European Parliament and of the Council amending Directive 2005/35/EC on ship-source pollution and on the introduction of penalties, including criminal penalties, for pollution offences**

**1. Rapporteur:** Marian-Jean MARINESCU (EPP / RO)

**2. Reference numbers:** 2023/0171 (COD) / A9-0365/2023 / P9\_TA(2024)0202

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 91(1), point (c) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Transport and Tourism (TRAN)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a directive of the European Parliament and of the Council amending Directive 2009/21/EC on compliance with flag State requirements**

**1. Rapporteur:** Vera TAX (S&D / NL)

**2. Reference numbers:** 2023/0172 (COD) / A9-0418/2023 / P9\_TA(2024)0203

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 100(2) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Transport and Tourism (TRAN)

**6. Commission's position:** accepts all amendments.

**ORDINARY LEGISLATIVE procedure**

**(First reading without prior interinstitutional negotiations)**

**Follow up to the European Parliament legislative resolution on the proposal for a directive of the European Parliament and of the Council on Soil Monitoring and Resilience (Soil Monitoring Law)**

**1. Rapporteur:** Martin HOJSÍK (Renew / SK)

**2. Reference numbers:** 2023/0232 (COD) / A9-0138/2024 / P9\_TA(2024)0204

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 192(1) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Environment, Public Health and Food Safety (ENVI)

**6. Commission's position:**

At this stage, the Commission draws attention to the following points:

* **Welcome** the progress made and the support of the Parliament concerning core elements of the proposal on the objectives, scope, contaminated sites management and horizontal provisions on transparency and information to the public and on access to justice.
* **Express concerns** on the amendments that increase the complexity of the implementation of the directive (such as the three-tier monitoring system, the five ecological classes underpinning soil health assessment, the excessive obligations on the Commission, making Annex V on risk reduction measures for the management of contaminated sites exhaustive instead of indicative) and amendments that lower the ambition (such as the non-binding character of the proposed soil health descriptors, the deletion of the provisions related to facilitate soil measurements by the Commission (LUCAS Soil), the deletion of the sustainable soil management principles and of the obligations to define sustainable soil management and regeneration practices, deletion of the provisions on penalties).

**ORDINARY LEGISLATIVE procedure**

**(First reading without prior interinstitutional negotiations)**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council on the accounting of greenhouse gas emissions of transport services**

**1. Rapporteur:** Barbara THALER (EPP / AT), Pascal CANFIN (Renew / FR)

**2. Reference numbers:** 2023/0266 (COD) / A9-0070/2024 / P9\_TA(2024)0205

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Articles 91(1) and 100(2) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Transport and Tourism (TRAN), Committee on Environment, Public Health and Food Safety (ENVI)

**6. Commission's position:** takes note of the amendments proposed by the European Parliament. Nevertheless, the Commission does have concerns over amendments that introduce changes to the proposed emissions calculation methodology and the use of input data, impose reporting obligations on certain stakeholders, and mandate additional tasks for the Commission. Those amendments may alter the original proposal in ways that the Commission does not consider effective or desirable, and may lead to challenges in the implementation and practical application of the proposed provisions.

**ORDINARY LEGISLATIVE procedure**

**(First reading without prior interinstitutional negotiations)**

**Follow up to the European Parliament legislative resolution on the proposal for a directive of the European Parliament and of the Council on Medicinal products for human use**

**1. Rapporteur:** Pernille Weiss (EPP / DK)

**2. Reference numbers:** 2023/0132 (COD) / A9-0140/2024 / P9\_TA(2024)0220

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Articles 114(1) and 168(4) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Environment, Public Health and Food Safety (ENVI)

**6. Commission's position:** takes note of the amendments proposed by the European Parliament, while reserving its detailed position on these until the opening of interinstitutional negotiations.

**ORDINARY LEGISLATIVE procedure**

**(First reading without prior interinstitutional negotiations)**

**Follow up to the European Parliament legislative resolution on the proposal for a regulation of the European Parliament and of the Council laying down Union procedures for the authorisation and supervision of medicinal products for human use and establishing rules governing the European Medicines Agency, amending Regulation (EC) No 1394/2007 and Regulation (EU) No 536/2014 and repealing Regulation (EC) No 726/2004, Regulation (EC) No 141/2000 and Regulation (EC) No 1901/2006**

**1. Rapporteur:** Tiemo WÖLKEN (S&D / DE)

**2. Reference numbers:** 2023/0131 (COD) / A9-0141/2024 / P9\_TA(2024)0221

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 114(1) and Article 168(4), point (c) of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Environment, Public Health and Food Safety (ENVI)

**6. Commission's position:** takes note of the amendments proposed by the European Parliament, while reserving its detailed position on these until the opening of interinstitutional negotiations.

**SPECIAL LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a Council directive establishing a Head Office Tax system for micro, small and medium sized enterprises, and amending Directive 2011/16/EU**

**1.** **Rapporteur:** Lídia PEREIRA (EPP / PT)

**2. Reference numbers:** 2023/0320 (CNS) / A9-0064/2024 / P9\_TA(2024)218

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 115 of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Economic and Monetary Affairs (ECON)

**6. Commission's position:** takes note of the amendments proposed by the European Parliament, while reserving its detailed position on these while the discussion in the Council is ongoing.

In this light, the Commission welcomes the ambitious European Parliament opinion and underlines that it can agree with the spirit of most of the amendments, as these are in line with the objectives of the proposal and reflect the underlying principles of the proposed policy choices. The Commission wishes to note, in particular, the following amendments:

**AM 14** on organising an information campaign in all Union official languages for Small and Medium-Sized Enterprises (SMEs). Such a campaign can only increase the visibility of the proposal and contribute to the success of the directive, once adopted. It will be important to ensure that SMEs are aware of the advantages of the system and have access to the relevant information, such as how to exercise the option and how to interact with the Head Office Tax administration. In this vein, the Commission already gives useful information on the general principles of the proposal on its dedicated TAXUD webpage, available in all EU official languages. Moreover, it is organizing dedicated webinars for SMEs to become acquainted with the proposal.

**AM 44** on extending the application of Head Office tax rules to periods of seven years. The proposal provides for a renewal of the option after five years if the requirements continue to be met, to take into account the evolution of the concerned SMEs, and given the duration of many of the national statutes of limitations. An increase to apply head office tax rules for seven years would not impact significantly on this aim, as long as all other requirements are met throughout the seven-year period. Therefore, the Commission could support this amendment, should the Council agree to include this in its compromise text.

**AM 58** on providing tax assistance to the SME, as smaller taxpayers are faced with more difficulty in carrying out their tax compliance obligations and incur significant compliance costs, particularly in cross-border situations. Therefore, the Commission could support this amendment, should the Council agree to include it in its compromise text. While it remains the responsibility of the taxpayer to be diligent and comply with its tax obligations, the national tax administrations could nevertheless facilitate this, to the extent possible, by providing for more streamlined procedures and simplified processes, both for the taxpayer and the tax administration.

**AM 67** on the request to draft guidance - by means of implementing acts – on how to deal with mismatches in tax treatment.The amendments aim to give more legal certainty to the taxpayer, but also to ensure a binding solution to specific instances of mismatches. Any EU proposal should aim at harmonising the areas where action at EU level is necessary for the attainment of its objectives and where harmonisation adds value compared to individual actions by the Member States. As the so-called “fringe benefits” as a sort of “remuneration for employees” are not a common feature of the Member States’ tax systems, the tax treatment is also very different and specific. It follows that mismatches may not occur amongst all Member States, but only in specific bilateral situations and depending on the circumstances. The Commission shares the spirit of the amendment, and could accept it if the Council aligned with this position, but at this stage, it considers it to be premature to draft guidance before it is actually revealed that a problem occurs systematically. It is envisaged that the Commission assesses the prospect for drafting such guidance, based on the findings of the evaluation of the functioning of the Directive.

**AMs 73 and 74** on accommodating additional rules on joint audits.The Commission shares the spirit of the amendment and could accept it if the Council aligned with this position. A request for a joint audit can be made by the tax authority of the Head Office Member State on the basis of the existing legal framework under the Directive on administrative cooperation in the field of taxation (DAC[[1]](#footnote-1)). For this reason, it was not deemed necessary to add a specific provision to the Head Office Tax proposal. On the other hand, the DAC provision on joint audits does not include an obligation of the addressee to accept it. Thus, a mandatory joint audit seemed an appropriate tool to make available to the Host Member State, as the authorities of this State cannot verify, on their own, the application of the tax rules of the Head Office Member State in respect of the computation of the taxable result of the permanent establishment.

**AM 81** on shortening the retention period regarding data to maximum seven years (instead of ten years, as provided by the proposal). The Commission could support it, should the Council agree to include this in its compromise text. Following the recommendations of the European Data Protection Supervisor (EDPS), the on-going discussions in Council will consider the aforementioned recommendations. It cannot be excluded that certain amendments be introduced during the negotiations, or that the recitals will clarify further the scope of the relevant provisions. The Commission will continue to work with Member States during the Council meetings to ensure that the EDPS’ concerns be appropriately addressed.

**AMs 83 and 85** on inserting a specific provision in the review clause based on which the Commission will also evaluate specific aspects in the report, such as: whether to apply the Head Office tax system to one or more subsidiaries of the SME; the possibility to extend the scope, in particular to other types of companies; the adequacy of the eligibility requirements; the appropriateness of the turnover thresholds; the exclusion of SMEs with more than two subsidiaries; the exclusion of the shipping sector; further streamlining of the procedure and also if there are any lessons to learn from the application of the Directive to corporate taxation in general. Furthermore, Parliament calls on the Commission to further evaluate legal obstacles such as the lack of a common definition of a permanent establishment. The Commission shares the view that it will be necessary to undertake a thorough evaluation of the functioning of the directive in due time, as provided for in the review clause (Article 19). The specific elements of such an evaluation however can be determined with more accuracy at a later stage. Thus, while the Commission shares the spirit of the amendment, and could accept it if the Council aligned with this position, it does not consider it opportune to commit at this early stage on such specific elements, as any evaluation is always dependent primarily on the type of data available and its quality.

**SPECIAL LEGISLATIVE procedure**

**Follow up to the European Parliament legislative resolution on the proposal for a Council directive on transfer pricing**

**1.** **Rapporteur:** Kira Marie PETER-HANSEN (Greens/EFA / DK)

**2. Reference numbers:** 2023/0322 (CNS) / A9-0066/2024 / P9\_TA(2024)219

**3. Date of adoption of the resolution:** 10 April 2024

**4. Legal basis:** Article 115 of the Treaty on the Functioning of the European Union

**5. Competent Parliamentary Committee:** Committee on Economic and Monetary Affairs (ECON)

**6. Commission's position:** takes note of the amendments proposed by the European Parliament, while reserving its detailed position on these while the discussion in the Council is ongoing.

Notwithstanding this, the Commission welcomes the ambitious European Parliament opinion and underlines that it can agree with the spirit of most of the amendments, as these are in line with the objectives of the proposal or already under discussion in Council and reflect the underlying principles of the proposed policy choices. The Commission wishes to note, in particular, the following amendments:

* AM 12, which proposes to add to recital 14 that Member States should empower their tax administrations to deal efficiently with the common documentation efforts on transfer pricing. This amendment would improve the effectiveness of the common approach on transfer pricing documentation which is foreseen under Article 13 of the proposal. Therefore, the Commission could accept this amendment if the Council aligns with this position.
* AM 20, on including additional wording in Article 1 to clarify that the objective of the proposal is to simplify compliance for companies ‘whilst ensuring enforcement of tax rules within the Union’. The Commission agrees that one of the objectives of the proposal is to simplify compliance for companies. As regards the second part of the amendment made by the Parliament, the Commission interprets it in the sense that, by making the arm’s length principle and further rules legally binding, a common application can be enforced and disputes on double taxation as well as cases of double non-taxation between Member States brought down, thus further improving the correct application of the transfer pricing rules by taxpayers. Therefore, provided that it is interpreted in the way the Commission understands it, the Commission could accept this amendment, if the Council aligns with this position.
* AM 21, which suggests extending the definition of the arm's length principle by including an explicit reference to Article 9 of the OECD Model Tax Convention. While the Commission does not favour the inclusion of a reference to a specific article of the OECD Model Tax Convention for reasons of legal certainty, it could agree with the inclusion of the wording of such article in its proposal to further underline its intention not to deviate from the OECD transfer pricing framework. This solution could be further explored in the frame of the Council negotiations. Therefore, subject to what has been explained above, the Commission could accept this amendment, if the Council aligns with this position.
* AMs17 and 47, which suggests introducing in the legal text an article that would require the Commission to review the application of the Directive for Multinational Enterprises (MNE) groups that fall under the scope of the proposal for a Council Directive on Business in Europe: Framework for Income Taxation (BEFIT). The Commission could, when carrying out the evaluation of the Directive on transfer pricing, consider the impact it has on other EU Directives which are in force. It should be recalled that the transfer pricing rules will remain relevant for all transactions between a BEFIT group member and its associated enterprises which are not part of the BEFIT group and for intra-BEFIT group transactions during the transitional period. Therefore, the Commission could accept these amendments if the Council aligns with this position.

1. Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, as amended; OJ L 64, 11.3.2011, p. 1–12 [↑](#footnote-ref-1)