



DÁIL ÉIREANN

TUARASCÁIL ÓN GCOMHCHOISTE UM AIRGEADAS, CAITEACHAS POIBLÍ AGUS ATHCHÓIRIÚ, AGUS AN TAOISEACH FAOI BHUAN-ORDÚ 133 DE CHUID NA DÁLA MAIDIR LE TOGRA LE HAGHAIDH TREOIR ÓN GCOMHAIRLE MAIDIR LE GNÓ SAN EORAIP: CREAT LE HAGHAIDH CÁNACHAS IONCAIM (BEFIT), COM(2023) 532.

REPORT OF THE JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM, AND TAOISEACH UNDER DÁIL STANDING ORDER 133 ON A PROPOSAL FOR A COUNCIL DIRECTIVE ON BUSINESS IN EUROPE: FRAMEWORK FOR INCOME TAXATION (BEFIT), COM(2023)532.

Rith Dáil Éireann an Rún seo istigh ag an gCruinniú de Dháil Éireann a bhí ann an 13ú lá seo d'Fheabhra, 2024.

The within Resolution was passed by Dáil Éireann at its Meeting on this 13th day of February, 2024.

Cathaoirleach Dháil Éireann

Le cur go dtí:

For transmission to: *An Taoiseach*

Go ndéanann Dáil Éireann:

- (1) an Tuarascáil chomhaontaithe a thabhairt dá haire ón gComhchoiste um Airgeadas, Caiteachas Poiblí agus Athchóiriú, agus an Taoiseach faoi Bhuan Ordú 133 maidir leis an togra seo a leanas:

Togra le haghaidh TREOIR ÓN gCOMHAIRLE maidir le Gnó san Eoraip: Creat le haghaidh Cánachas Ioncaim (BEFIT), COM (2023) 532;

a leagadh faoi bhráid Dháil Éireann an 31 Eanáir 2024, de réir Bhuan Ordú 133(3)(b);**
- (2) ag féachaint don Tuarascáil réamhráite, agus le linn a fheidhmeanna faoi alt 7(3) d'Acht an Aontais Eorpaigh, 2009 a fheidhmiú, an tuairim a shealbhú nach ndéanann an togra prionsabal na coimhdeachta a chomhlíonadh ar na cúiseanna atá leagtha amach i mír 4 den Tuarascáil; agus**
- (3) a thabhairt dá haire, de bhun Bhuan Ordú 133(4), go gcuirfear cóip den Rún seo mar aon leis an Tuairim Réasúnaithe agus an Tuarascáil réamhráite chuig Uachtarán Pharlaimint na hEorpa, Uachtarán na Comhairle agus Uachtarán an Choimisiúin.**

That Dáil Éireann:

- (1) notes the agreed Report of the Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach under Standing Order 133 on the following proposal:

Proposal for a COUNCIL DIRECTIVE on Business in Europe: Framework for Income Taxation (BEFIT), COM(2023)532;

which was laid before Dáil Éireann on 31st January, 2024 in accordance with Standing Order 133(3)(b);**
- (2) having regard to the aforementioned Report, and in exercise of its functions under section 7(3) of the European Union Act 2009, is of the opinion that the proposal does not comply with the principle of subsidiarity for the reasons set out in paragraph 4 of the Report; and**
- (3) notes that, pursuant to Standing Order 133(4), a copy of this Resolution together with the Reasoned Opinion and the aforementioned Report shall be sent to the Presidents of the European Parliament, the Council and the Commission.**