

EUROPEAN PARLIAMENT

Working Documents

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9 June 1975

DOCUMENT 142/75

Report

drawn up on behalf of the Committee on Budgets

on the harmonization of the tax legislation of the Member States: Corporation  
Tax

Rapporteur: Mr H. K. ARTZINGER

PE 40.847/fin.



In response to its request of 2 June 1975 the President has authorized the Committee on Budgets to draw up a report on the harmonization of the tax legislation of the Member States: Corporation Tax.

On 23 April 1975 the Committee on Budgets appointed Mr Artzinger rapporteur.

It considered the motion for a resolution at its meeting of 9 June 1975 and adopted it by 12 votes to 1.

Present: Mr Lange, chairman; Mr Aigner and Mr Durand, vice-chairmen; Mr Artzinger, rapporteur; Mr Lautenschlager, Mr Cointat, Mr Delmotte (deputizing for Mr Radoux), Mr Lagorce, Mr Maigaard, Mr Pêtre, Mr Scholten, Mr Shaw and Mr Yeats.

The explanatory statement will be presented by the rapporteur orally.



The Committee on Budgets hereby submits to the European Parliament the following motion for a resolution:

Motion for a Resolution

concerning the harmonization of the tax legislation of the Member States: Corporation Tax

The European Parliament,

- having regard to the general programme for tax harmonization in the Community (SEC(67) 1480 fin) submitted by the Commission in 1967;
- having regard to the Council resolution of 22 March 1971 on Economic and Monetary Union and that of 21 March 1972;
- 1. Points out that the European Parliament has always advocated speedy harmonization of taxes in the Community, this being essential to the full establishment of the Common Market;
- 2. Regrets that progress in tax harmonization has hitherto been confined to excise duties and transaction taxes and that even this progress has fallen far short of expectations;
- 3. Welcomes the fact that the Commission is at last taking fresh steps to harmonize corporation tax;
- 4. Looks to the Council to issue a directive as soon as the European Parliament has delivered its opinion;
- 5. Instructs its President to forward this resolution to the Commission and Council of the European Communities.

