

TALSMANDENS GRUPPE  
SPRECHERGRUPPE  
SPOKESMAN'S GROUP  
GROUPE DU PORTE-PAROLE  
GRUPPO DEL PORTAVOCE  
BUREAU VAN DE WOORDVOERDER

**PRESSE-MEDDELELSE  
MITTEILUNG AN DIE PRESSE  
PRESS-RELEASE**

**INFORMATION A LA PRESSE  
INFORMAZIONE ALLA STAMPA  
MEDEDELING AAN DE PERS**

Brussels, 17 December 1979

445.22

REMOVAL OF TAX OBSTACLES TO THE FREE MOVEMENT OF WORKERS (1)

4414.41

The free movement of persons within the Community is hindered by certain tax disadvantages which affect non-resident employed persons.

To eliminate these disadvantages, the Commission, on a proposal from Mr Burke, has proposed a draft directive which would provide for:

- (a) the taxation of frontier workers in the Member State of residence, with credit being given for any tax withheld at source by the Member State of employment;
- (b) the taxation of other non-resident employed persons in the Member State of employment, where the tax arrangements applied to them may not be less favourable than those applied to residents;
- (c) the granting of tax relief, where applicable, in respect of certain payments made by an individual, whatever the Member State of the recipient of these payments.

---

(1) COM(79)737