

European Communities

443.123

EUROPEAN PARLIAMENT

Working Documents

1977 - 1978

4 May 1977

DOCUMENT 68/77

Report

drawn up on behalf of the Committee on Economic and Monetary Affairs

on the proposal from the Commission of the European Communities to the Council (Doc. 524/76) for a Directive on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel

Rapporteur: Mr H. NOTENBOOM

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PE 48.271/fin.

By letter of 17 January 1977, the President of the Council of the European Communities requested the European Parliament to deliver an opinion on the proposal from the Commission of the European Communities to the Council for a directive on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel.

The President of the European Parliament referred this proposal to the Committee on Economic and Monetary Affairs on 27 January 1977.

On 15 February 1977, the Committee on Economic and Monetary Affairs appointed Mr Notenboom, rapporteur.

It considered this proposal at its meeting of 1 April 1977.

At the same meeting the committee unanimously adopted the motion for a resolution and decided to present the explanatory statement orally.

Present: Mr Glinne, chairman; Mr Notenboom, vice-chairman and rapporteur; Mr Alber (deputizing for Mr De Keersmaeker), Lord Bruce of Donington, Mr Van der Mei, Mr Ripamonti, Mr Spinelli, Mr Würtz (deputizing for Mr Prescott) and Mr Zeyer.

The Committee on Economic and Monetary Affairs hereby submits to the European Parliament the following motion for a resolution:

MOTION FOR A RESOLUTION

embodying the opinion of the European Parliament on the proposal from the Commission of the European Communities to the Council for a Directive on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel

The European Parliament,

- having regard to the proposal from the Commission of the European Communities to the Council¹,
 - having been consulted by the Council on 14 January 1977 (Doc. 524/76),
 - having regard to the report of the Committee on Economic and Monetary Affairs (68/77),
1. Agrees with the increased amounts proposed by the Commission for tax exemptions applicable in intra-Community travel, to maintain the purchasing power of such exemptions by offsetting:
 - the price increases of recent years,
 - the replacement of the unit of account based on gold parities declared to the IMF by the European Unit of Account, which would otherwise lead in most Member States to a decrease in exemption amounts for imports;
 2. Approves the replacement of the unit of account based on gold parities by the European Unit of Account, since this will achieve virtual parity between the exempted amounts, as expressed in national currencies, whereas this is not the case with the application of the present unit of account;
 3. Agrees with the annual adjustment of the exempted amounts in line with a Community index in order to maintain their purchasing power;
 4. Agrees with the annual review of the conversion into national currencies of the exempted amounts as expressed in European Units of Account, since this will guarantee that the tax exemptions expressed in national currency will remain the same irrespective of any currency fluctuations;

¹OJ No. C31, 8.2.1977, p.5.

5. Believes that instead of increasing from 3 to 5 litres the quantitative restriction on the import of still wines, it would be more appropriate to make a start on harmonizing the excise duty and turnover tax applicable to still wines, since the rates applied in the various Member States have recently been diverging rather than converging;
6. Considers that although tax exemptions in intra-Community travel simplify such travel, and for this reason enjoy the support of Parliament, they create for the European citizen no more than the appearance of the existence of a common market;
7. Stresses that the granting of these intra-Community tax exemptions should not be allowed to distract attention from the basic problem of harmonizing turnover taxes and excise duties;
8. Regrets that the third proposal for a directive - duty-free shops - has been withdrawn and invites the Commission to submit a new proposal aimed at providing a detailed solution to the problem of tax-free sales in duty-free shops;
9. Instructs its President to forward this resolution to the Council and Commission of the European Communities.

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21 April 1977

DOCUMENT 69/77

ORAL QUESTION (O-14/77)

with debate pursuant to Rule 47 of the Rules of Procedure by Mr FELLERMAIER on behalf of the Socialist Group

to the foreign ministers of the nine Member States of the European Community meeting in political cooperation

Subject : Protection of human rights in Europe

The European Community officially took part in the work of the Conference on Security and Cooperation in Europe and in the signing of the Final Act of Helsinki, thereby assuming a particular responsibility for the protection of human rights in Europe. In addition, the signatory states undertook to respect the dignity of man and his basic rights.

Are the foreign ministers therefore prepared to :

- ascertain in which signatory states human rights have been violated since the signing of the Final Act of Helsinki;
- raise any violations shown to have occurred at the next Conference in Belgrade and insist that they be brought to an end?

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27 April 1977

DOCUMENT 74/77

ORAL QUESTION (O-15/77)

with debate, pursuant to Rule 47 of the Rules of Procedure
by Mrs KRUCHOW on behalf of the Liberal and Democratic Group
to the Commission of the European Communities

Subject: Community energy policy

In its communication to the Council of 30 September 1976,
the Commission states that 'energy saving is cheaper than
energy investment, which already absorbs some 25% of the
total industrial investment of the Community'.

1. Will the Commission state how it reached this conclusion?
2. Will the Commission draw up proposals making it possible to save energy without reducing the amount our societies need?

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Working Documents

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4 May 1977

DOCUMENT 75/77

MOTION FOR A RESOLUTION (*)**LIBRARY**

tabled by Mrs Hanna WALZ, chairman of the committee,

on behalf of the Committee on Energy and Research

with a request for consideration by urgent procedure pursuant to Rule 14 of the
Rules of Procedure

on the ~~need~~ for innovation and research policy measures to be taken by the
Community in the near future in those areas in which Member States derive a low
revenue from the granting of licences and have to pay substantial licence fees to
third countries

(*) Adopted unanimously with two abstentions on 25 April 1977. Present: Mrs Walz, chairman;
Mr Flämig, Mr Normanton and Mr Veronesi, vice-chairmen; Mr Brown, Mr Covelli, Mr
Edwards, Mr Ellis, Mr Fuchs, Mr Leonardi and Mr Zeyer.

The European Parliament,

- having regard to the Community's constantly growing balance of payments deficit in the international trade in licences;
 - having regard to the measures already introduced by the Community with a view to stepping up the research projects of the Community and its Member States and coordinating these projects through the appropriate Community bodies,
1. Stresses that highly specialized services of this kind are also important for the Member States' balance of payments;
 2. Feels, however, that the Community must take steps in particular to promote Community research in those areas in which substantial licence fees have to be paid to third countries with surplus revenues from the granting of licences;
 3. Calls upon the Commission, therefore, to submit proposals to the Council for the promotion and coordination of research specifically in those areas concerned with industrial development and innovation whose promotion at the moment still entails substantial licence payments to third countries with surplus revenues from the granting of licences;
 4. Also asks the Commission to make more proposals to the Council than it has hitherto for the promotion and coordination of research in other areas concerned with industrial development and innovation, to enable the Community and its Member States to earn additional revenue from the granting of licences to third countries;
 5. Urges the Council to regard such Commission proposals as extremely urgent and therefore to deal with them without delay;
 6. Instructs its President to forward this resolution to the Commission and Council of the European Communities.