

## EUROPEAN PARLIAMENT

# Working Documents

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ORAL QUESTION (O-19/76)

DOCUMENT 187/76

with debate pursuant to Rule 47 of the Rules of Procedure

by Mr DURIEUX, Mr HOUGARDY and Mr CAILLAVET  
on behalf of the Liberals and Allies Group  
to the Council of the European Communities

Subject: Tax harmonization in the EEC

Bearing in mind that the prime objective of tax harmonization, as envisaged by the Treaty of Rome, is to create equal conditions of competition between the Member States - goods should be taxed in the countries in which they are produced and not in those in which they are consumed -, and that the tax disparities between Member States are partly attributable to the method of financing benefits - the scope of which is the reflection of a high level of civilization and national solidarity -,

1. Can the Council sustain the fresh impetus given to tax harmonization at the first ad hoc meeting on fiscal matters on 24 November 1976, by adopting, in the near future, the proposals for directives now before it?

2. More specifically, can we expect the Council to take early action on the proposals concerning:

- common tax arrangements applying to mergers, divisions and contributions of assets between companies in different Member States,
- the common tax arrangements applying to parent companies and subsidiaries in different Member States,
- harmonization of systems of company taxation that cause distortions as well as arrangements for 'at source' deductions on dividends.

Has the Council given due thought to the difficulties which will be caused by further delays in adopting these measures and the proposals still pending?