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ORAL QUESTION (O-20/76)

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 Commission of the European Communities

Subject: Tax harmonization in the EEC

The fiscal action programme for taxation forwarded by the Commission to the Council on 30 July 1975 nowhere indicates what type of harmonization should be pursued. Two trends are still apparent in the Community: in some countries (in particular Germany, Denmark, and the United Kingdom) direct taxes are quite high, whereas in others (France and Italy) the incidence of indirect taxation is considerable.

1. Although, in the short term, harmonization should not prevent the use of taxation as an instrument of national policy, does the Commission not feel that it would be appropriate to outline the type of harmonization to be pursued since, to be effective, action taken must be carried out at Community level?

2. To what extent can a speedier reform of fiscal systems in certain Member States in order to meet new economic and social requirements, as provided for in the communication to the Council of 14 November 1975, be interpreted as a move away from indirect taxation and towards increased direct taxation in those Member States?

Has the Commission already made proposals to this effect and does it plan to make further proposals in the near future?

3. What steps does it plan to take to remove the disparities between the tax systems of Member States attributable to the method of financing social benefits - the scope of which is the reflection of a high level of civilization?