

European Communities

EUROPEAN PARLIAMENT

4414.411

Working Documents

1976 - 1977

6 JULY 1976

DOCUMENT 220/76

MOTION FOR A RESOLUTION

tabled by Mr Jean DURIEUX
on behalf of the Liberal and Allies Group

with request for an immediate vote pursuant to
Rule 47 (4) of the Rules of Procedure

to wind up the debate on oral question No. 188/76

on the adoption by the Council of the proposal from
the Commission of the European Communities for a
Sixth Directive on the harmonization of the
legislation of Member States concerning turnover
taxes - common system of Value Added Tax: uniform
basis of assessment

EP 76-77:220

0.2.1

English Edition

PE 45.393

The European Parliament,

- referring to the decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources,
- having regard to the proposal from the Commission of the European Communities to the Council of October 1973¹, amended by the Commission on 12 August 1974² in the light of the opinion adopted by Parliament on 14 March 1974³,
- recalling the Council resolution of 22 March 1972 concerning economic and monetary union,
 1. Regrets that, despite its resolutions, in particular that of 20 June 1975⁴, and the letter from its president, dated 7 July 1975, inviting the Council to act pursuant to Article 175 of the EEC Treaty, the proposal for a Sixth Directive has still not been adopted;
 2. Emphasizes once again the importance of the adoption of this directive in order to permit the effective application of the system of own resources from 1 January 1978;
 3. Urges the Council to take an immediate decision to ensure that the directive enters into force not later than 1 January 1977, an interval after its adoption being required by the Member States in order to adapt their legislation;
 4. Reserves the right to bring, if necessary, an action for failure to act before the Court of Justice of the European Communities pursuant to Article 175 of the EEC Treaty;
 5. Stresses also the need for a speedy adoption by the Council of the many proposals for directives, which in some cases have been awaiting a decision for several years, in order to achieve the fiscal conditions necessary for economic and monetary union;
 6. Invites the Council to hold new ad hoc meetings on tax problems, thus demonstrating its political willingness to consider fiscal harmonization as a field of Community activity in which progress must also be made;
 7. Instructs its president to forward this resolution to the Council and Commission of the European Communities and to the governments and parliaments of the Member States.

1. OJ No C 80, 5.10.1973 p.1.
2. OJ No C 121, 11.10.1974, p.34.
3. OJ No C 40, 8.4.1974, p.34.
4. OJ No C 157, 14.7.1975.