

European System of national and regional accounts ESA: recording taxes and social contributions

1999/0200(COD) - 26/06/2000 - Council position

The common position follows the main approach of the Commission proposal. The changes in the common position as compared to the Commission proposal are as follows: - the amendment concerning the changing of the title of the regulation by replacing the term 'clarifying' with 'amending', is included in the common position in substance but with slightly modified drafting taking into account the Interinstitutional Agreement on common guidelines for the quality of drafting of Community legislation. With regard to the recitals, they have been adapted following the modifications to the Commission proposal. In order to clarify the text, the Council has deleted one recital and amended another by making it clear that it is necessary to refer the clarifications concerning the recording of taxes and social contributions in ESA 95 to the European Parliament and to the Council as these clarifications modify basic concepts. In addition, the Council has included a new recital in order to clarify the role of the various committees. In conclusion, the Council considers that all modifications introduced by the Council in its common position are fully in line with the objectives of the proposed Regulation. This aims to ensure that, whichever statistical sources are used, the Member States are placed on an equal footing. The common position includes the substance of the most of the amendments to the enacting terms as proposed by the European Parliament.