

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

1999/0200(COD) - 30/06/2000 - Commission communication on Council's position

The Commission takes a positive view of the entire common position, subject to its interpretation of the provision regarding the transitional period. The Commission thinks that the amendments contained in the Council's common position take account of the prime objective of the proposal for a Regulation, which is to ensure comparability and transparency in the calculation of government deficit in all Member States. It should be borne in mind that ESA 95 is the tool used for calculating and comparing the accounts and economic aggregates of the Member States and that the Protocol on the excessive deficit procedure refers to it explicitly as the means of determining government deficit. Even if the common position departs from the Commission's original proposal, it nevertheless retains the basic idea of putting the various Member States on an equal footing, regardless of the statistical sources used, i.e. the collection or notification of taxes and social contributions. Taxes and social contributions unlikely to be collected should not lead to under-evaluation of government deficit. In conclusion, the Commission has made a unilateral statement for the Council minutes on its interpretation of the provisions regarding the transitional period.