

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

1999/0200(COD) - 13/04/2000 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted its opinion on the proposal for a Regulation concerning the clarification of principles for recording taxes and social contributions. Parliament's rapporteur was Mr. Gorka Knörr Borrás (Green/EFA, E). Parliament's amendments included: - the need for the establishment of clear criteria to make it possible for accounts in the various Member States to be homogeneous; - an additional stated purpose of this Regulation is to ensure that ESA 95 data can be used for determination of the VAT own resource; - in regard to Article 3a, if assessments and declarations are used, the amounts shall be adjusted by a coefficient reflecting assessments never collected, but alternatively, a transfer of capital may be recorded to the sectors affected by the volume of such adjustments. The coefficients shall be estimated on the basis of past experience and present and future expectations in respect of assessed amounts never collected; - Member States may ask the Commission for a transition period of no more than two years in which to bring their accounting systems into line with this Regulation.