Occupational pensions: tax obstacles to the cross-border provision

2001/2212(COS) - 13/12/2001 - Text adopted by Parliament, single reading

The European Parliament adopted the resolution by Ieke van den BURG (PES, NL) on the Commission's communication on the elimination of tax obstacles to the cross-border provision of occupational pensions. This resolution urges the Commission and the Member States to develop, on cooperation with the European Parliament, a process of open coordination regarding the taxation of occupational pensions. This coordination could relate to: - the tax levying system, - the extent of tax levied and the possibility of agreeing on a band width regarding the level of taxation of pension benefits, - the qualifying conditions for granting tax concessions, - mutual adjustments between Member States in respect of migrant workers, - transitional measures, - a so-called 'European Test' to examine changes in Member States' rules with a cross-border impact. The Parliament also supports the proposal for pan-European pension institutions as reflected in the Commission's communication. Further, it calls for a statute for a pension fund to be set up for migrant and frontier workers. Member States and the Commission are called upon to grant migrant and frontier workers easier access to information on the benefits and the drawbacks of cross-border pension schemes, so as to enable them to become more aware of their rights and also the difficulties which they might encounter concerning that such tax treatment of cross-border occupational pension schemes. The Commission is urged to submit to the special European Council in Barcelona in the spring of 2002, an action plan for the coordination of taxation on pensions, as a follow-up to the plans which are to be prepared at the Laeken European Council. Lastly, it is suggested by the Parliament that the Commission should set up a scoreboard, adjusted regularly, to assess progress with the automatic exchange of information, assistance with collection and mutual recognition and supervision.