Basic information	
1994/2076(COS) COS - Procedure on a strategy paper (historic)	Procedure completed
Small and medium-sized enterprises SMEs: improvement of the fiscal environment **Subject** 3.45.02 Small and medium-sized enterprises (SME), craft industries 3.45.04 Company taxation	

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, single reading		A4-0024/1994 OJ C 323 21.11.1994, p. 0005	12/10/1994	
Text adopted by Parliament, single reading		T4-0045/1994 OJ C 323 21.11.1994, p. 0014-0016	24/10/1994	Summary

European Commission

Document type	Reference	Date	Summary
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Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1403/1994 OJ C 397 31.12.1994, p. 0053	21/12/1994	