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	

Key events			
Date	**Event**	**Reference**	**Summary**
25/05/1994	Non-legislative basic document published	COM(1994)0206	Summary
21/07/1994	Committee referral announced in Parliament		
12/10/1994	Vote in committee		Summary
12/10/1994	Committee report tabled for plenary	A4-0024/1994	
24/10/1994	Debate in Parliament		
24/10/1994	End of procedure in Parliament		
21/11/1994	Final act published in Official Journal		