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	

Technical information	
Procedure reference	1994/2076(COS)
Procedure type	COS - Procedure on a strategy paper (historic)
Procedure subtype	Commission strategy paper
Legal basis	Rules of Procedure EP 148
Stage reached in procedure	Procedure completed
Committee dossier	ECON/3/05612