Basic information

2001/2212(COS) COS - Procedure on a strategy paper (historic) Occupational pensions: tax obstacles to the cross-border provision **Subject** 2.50.05 Insurance, pension funds 2.70.02 Indirect taxation, VAT, excise duties 4.10.11 Retirement, pensions 4.15.04 Workforce, occupational mobility, job conversion, working conditions	Procedure completed

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs	VAN DEN BURG Ieke (PSE)	06/11/2000

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Citizens' Freedoms and Rights, Justice and Home Affairs	The committee decided not to give an opinion.	
JURI Legal Affairs and Internal Market	The committee decided not to give an opinion.	
EMPL Employment and Social Affairs	PRONK Bartho (PPE-DE)	17/05/2001
PETI Petitions	THORS Astrid (ELDR)	10/07/2001

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2345	2001-05-07
Economic and Financial Affairs ECOFIN	2375	2001-10-16
Economic and Financial Affairs ECOFIN	2471	2002-12-03

European Commission

Commission DG	Commissioner
Taxation and Customs Union	

Key events

Date	Event	Reference	Summary
19/04/2001	Non-legislative basic document published	COM(2001)0214	Summary
07/05/2001	Debate in Council		
16/10/2001	Resolution/conclusions adopted by Council		
06/11/2001	Vote in committee		
06/11/2001	Committee report tabled for plenary	A5-0388/2001	
12/11/2001	Committee referral announced in Parliament		
12/12/2001	Debate in Parliament		
13/12/2001	Decision by Parliament	T5-0704/2001	Summary
13/12/2001	End of procedure in Parliament		
25/07/2002	Final act published in Official Journal		
03/12/2002	Debate in Council		

Technical information

Procedure reference	2001/2212(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/5/15359

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, single reading		A5-0388/2001	06/11/2001	
Text adopted by Parliament, single reading		T5-0704/2001 OJ C 177 25.07.2002, p. 0215-0302 E	13/12/2001	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2001)0214	19/04/2001	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1320/2001 OJ C 036 08.02.2002, p. 0053	17/10/2001	

Occupational pensions: tax obstacles to the cross-border provision

2001/2212(COS) - 19/04/2001 - Non-legislative basic document

PURPOSE : to present a Communication on how to tackle obstacles to cross-border provision of occupational pensions. CONTENT : the present Communication sets out a comprehensive strategy to address the tax obstacles that currently can act as a major disincentive to individuals wishing to contribute to pension schemes outside their home Member State and pension institutions that wish to provide pensions across borders. It is proposed that the Commission will monitor Member States' national rules in this field and take necessary steps to ensure their compliance with the Treaty, in particular with the rules on non-discrimination and where necessary bringing cases before the Court of Justice on the basis of Article 226 of the EC Treaty. In addition, the Commission suggests measures to safeguard Member States' tax revenues in cases of cross-border pension provision. The Commission also suggests a co-ordinated approach to eliminate the tax obstacles, particularly double taxation, which arise from the diversity of Member States' occupational pension taxation systems. The report recommends wider application of the approach already applied in 11 Member States (the "EET" system of Exempt contributions, Exempt investment income and capital gains of the pension institutions, Taxed Benefits). Furthermore, the elimination of tax obstacles to the cross-border provision of occupational pensions will enable pension institutions to operate with greater efficiency in meeting the needs of workers and employers. It will make pension institutions more efficient suppliers of capital to business in their capacity as investors in the economy.

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.