

Procedure file

Basic information

COS - Procedure on a strategy paper (historic) [1994/2076\(COS\)](#)

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

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	Decision by Parliament	T4-0045/1994	Summary
24/10/1994	End of procedure in Parliament		
21/11/1994	Final act published in Official Journal		