


Fiche de procédure

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Procedure completed
European System of national and regional accounts ESA: recording taxes and social contributions	
Subject 5.10.01 Convergence of economic policies, public deficit, interest rates	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	ECON Economic and Monetary Affairs		15/11/1999
		V/ALE KNÖRR BORRÀS Gorka	
	Former committee responsible		
Council of the European Union	ECON Economic and Monetary Affairs		15/11/1999
		V/ALE KNÖRR BORRÀS Gorka	
	Council configuration	Meeting	Date
	Transport, Telecommunications and Energy	2279	26/06/2000
European Commission	Commission DG	Commissioner	
	Eurostat		

Key events			
18/10/1999	Legislative proposal published	COM(1999)0488	Summary
29/10/1999	Committee referral announced in Parliament, 1st reading		
22/03/2000	Vote in committee, 1st reading		Summary
22/03/2000	Committee report tabled for plenary, 1st reading	A5-0073/2000	
13/04/2000	Debate in Parliament		
13/04/2000	Decision by Parliament, 1st reading	T5-0175/2000	Summary
26/06/2000	Council position published	08276/2/2000	Summary
06/07/2000	Committee referral announced in Parliament, 2nd reading		

13/09/2000	Vote in committee, 2nd reading		Summary
13/09/2000	Committee recommendation tabled for plenary, 2nd reading	A5-0230/2000	
02/10/2000	Debate in Parliament		
03/10/2000	Decision by Parliament, 2nd reading	T5-0412/2000	Summary
07/11/2000	Final act signed		
07/11/2000	End of procedure in Parliament		
17/11/2000	Final act published in Official Journal		

Technical information

Procedure reference	1999/0200(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Legal basis	EC Treaty (after Amsterdam) EC 285
Stage reached in procedure	Procedure completed
Committee dossier	ECON/5/12887

Documentation gateway

Legislative proposal		COM(1999)0488 OJ C 021 25.01.2000, p. 0068 E	18/10/1999	EC	Summary
Economic and Social Committee: opinion, report		CES0086/2000 OJ C 075 15.03.2000, p. 0019	26/01/2000	ESC	
Committee report tabled for plenary, 1st reading/single reading		A5-0073/2000 OJ C 378 29.12.2000, p. 0004	22/03/2000	EP	
Text adopted by Parliament, 1st reading/single reading		T5-0175/2000 OJ C 040 07.02.2001, p. 0161-0438	13/04/2000	EP	Summary
Council position		08276/2/2000 OJ C 245 25.08.2000, p. 0001	26/06/2000	CSL	Summary
Commission communication on Council's position		SEC(2000)1135	30/06/2000	EC	Summary
Committee recommendation tabled for plenary, 2nd reading		A5-0230/2000 OJ C 146 17.05.2001, p. 0005	13/09/2000	EP	
Text adopted by Parliament, 2nd reading		T5-0412/2000 OJ C 178 22.06.2001, p. 0023-0053	03/10/2000	EP	Summary

Additional information

European Commission	EUR-Lex
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Final act

[Regulation 2000/2516](#)
[OJ L 290 17.11.2000, p. 0001](#) Summary

European System of national and regional accounts ESA: recording taxes and social contributions

PURPOSE : to clarify Council Regulation no 2223/96/EC relating to the European System of National and Regional accounts in the Community (SEC 95) concerning the principles for recording taxes and social contributions. **CONTENT :** In this proposed Regulation put forward by the Commission that the taxes and the social contributions recorded in the system do not include the amounts not liable to be collected, and that, as a consequence, taxes and social contributions recorded on the basis of causal fact are, over a period of reasonable duration, equivalent to the corresponding amounts effectively collected. This proposal, which is the result of a number of consultations with the Member States, is in line with the measures in the manual on public finances which the International Monetary Fund is currently developing. Nevertheless, given the impossibility of reaching a unanimous compromise, this proposal is being submitted to examination by the European Parliament and the Council.?

European System of national and regional accounts ESA: recording taxes and social contributions

The committee adopted the report (codecision procedure, first reading) by Gorka KNÖRR BORRÀS (Greens/EFA, E) approving the Commission proposal with a number of amendments designed to clarify the text in certain places. The committee pointed out that existing legislation precluded the use of ESA (European System of Accounts) 95 data in determining Member States' tax bases and as such VAT contributions paid by Member States based on ESA 95 would not be legal. The proposed technical amendments therefore sought to provide a legal basis for determining Member States' VAT bases using ESA 95 data. The committee endorsed the Commission's approach of giving priority to the revenue actually collected rather than the taxes and social contributions due in each of the Member States and also welcomed the fact that the proposal offered two options concerning the form in which revenue was recorded in the accounts, which would make it easier to adapt the systems used by the Member States.?

European System of national and regional accounts ESA: recording taxes and social contributions

The European Parliament adopted its opinion on the proposal for a Regulation concerning the clarification of principles for recording taxes and social contributions. Parliament's rapporteur was Mr. Gorka Knörr Borrás (Green/EFA, E). Parliament's amendments included: - the need for the establishment of clear criteria to make it possible for accounts in the various Member States to be homogeneous; - an additional stated purpose of this Regulation is to ensure that ESA 95 data can be used for determination of the VAT own resource; - in regard to Article 3a, if assessments and declarations are used, the amounts shall be adjusted by a coefficient reflecting assessments never collected, but alternatively, a transfer of capital may be recorded to the sectors affected by the volume of such adjustments. The coefficients shall be estimated on the basis of past experience and present and future expectations in respect of assessed amounts never collected; - Member States may ask the Commission for a transition period of no more than two years in which to bring their accounting systems into line with this Regulation.?

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The common position follows the main approach of the Commission proposal. The changes in the common position as compared to the Commission proposal are as follows: - the amendment concerning the changing of the title of the regulation by replacing the term 'clarifying' with 'amending', is included in the common position in substance but with slightly modified drafting taking into account the Interinstitutional Agreement on common guidelines for the quality of drafting of Community legislation. With regard to the recitals, they have been adapted following the modifications to the Commission proposal. In order to clarify the text, the Council has deleted one recital and amended another by making it clear that it is necessary to refer the clarifications concerning the recording of taxes and social contributions in ESA 95 to the European Parliament and to the Council as these clarifications modify basic concepts. In addition, the Council has included a new recital in order to clarify the role of the various committees. In conclusion, the Council considers that all modifications introduced by the Council in its common position are fully in line with the objectives of the proposed Regulation. This aims to ensure that, whichever statistical sources are used, the Member States are placed on an equal footing. The common position includes the substance of the most of the amendments to the enacting terms as proposed by the European Parliament.?

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The Commission takes a positive view of the entire common position, subject to its interpretation of the provision regarding the transitional period. The Commission thinks that the amendments contained in the Council's common position take account of the prime objective of the proposal for a Regulation, which is to ensure comparability and transparency in the calculation of government deficit in all Member States. It should be borne in mind that ESA 95 is the tool used for calculating and comparing the accounts and economic aggregates of the Member States and that the Protocol on the excessive deficit procedure refers to it explicitly as the means of determining government deficit. Even if the common position departs from the Commission's original proposal, it nevertheless retains the basic idea of putting the various Member States on an equal footing, regardless of the statistical sources used, i.e. the collection or notification of taxes and social contributions. Taxes and social contributions unlikely to be collected should not lead to under-evaluation of government deficit. In conclusion, the Commission has made a unilateral statement for the Council minutes on its interpretation of the provisions regarding the transitional period.?

European System of national and regional accounts ESA: recording taxes and social contributions

The committee adopted the recommendation for second reading (codecision procedure) by Gorka KNÖRR BORRÀS (Greens/EFA, E) approving the Council's common position for a regulation modifying the European System of Accounts (ESA 95) as concerns taxes and social contributions. The Council had taken up a key amendment adopted by Parliament at first reading stipulating that Member States could ask the Commission for a two-year transition period to bring their accounting systems into line with the regulation. ?

European System of national and regional accounts ESA: recording taxes and social contributions

The report drafted by Gorka KNORR BORRAS (Greens/EFA, Sp) concerning the European system of national and regional accounts, was adopted by the European Parliament. ?

European System of national and regional accounts ESA: recording taxes and social contributions

PURPOSE : to modify the common principles of the European system of national and regional accounts in the Community (ESA) 95 as concerns taxes and social contributions so as to ensure comparability and transparency among the Member States. COMMUNITY MEASURE : Regulation 2516/2000/EC of the European Parliament and of the Council modifying the common principles of the European system of national and regional accounts in the Community (ESA) 95 as concerns taxes and social contributions and amending Council Regulation 2223/96/EC. CONTENT : this Regulation states that the impact on net lending/borrowing of general government of taxes and social contributions recorded on the system shall not include amounts unlikely to be collected. Accordingly, the impact on the general government net lending/borrowing of taxes and social contributions recorded in the system on an accrual basis shall be equivalent over a reasonable amount of time to the corresponding amounts actually received. ENTRY INTO FORCE : 07.12.2000.?