

# 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 players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<div>ECON</div> Economic and Monetary Affairs, Industrial Policy		07/09/1994
		PPE <a href="#">THYSSEN Marianne</a>	
	Committee for opinion	Rapporteur for opinion	Appointed
Council of the European Union	<div>JURI</div> Legal Affairs, Citizens' Rights	The committee decided not to give an opinion.	