

# Procedure file

Basic information		
COS - Procedure on a strategy paper (historic)	<a href="#">1994/2076(COS)</a>	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
	<b>ECON</b> Economic and Monetary Affairs, Industrial Policy	PPE <a href="#">THYSSEN Marianne</a>	07/09/1994
Council of the European Union	Committee for opinion	Rapporteur for opinion	Appointed
	<b>JURI</b> Legal Affairs, Citizens' Rights	The committee decided not to give an opinion.	