

SUMMARY
of the Opinion on the Communication "Anti-Tax Avoidance Package: Next steps
towards delivering effective taxation and greater tax transparency in the EU"
COM (2016) 23

The Chamber of Deputies:

- **Supports** the proposals of the Commission included in the Anti-Tax Avoidance Package, being interested however in evaluating the impact from an administrative point of view;
- **Notices** the necessity for a common approach, in the EU, of the issue of fiscal evasion, particularly the threats referring to the tax base erosion and the aggressive fiscal planning;
- **Supports** to reexamine the conception of the Directive concerning the Common Consolidated Corporate Tax Base (CCCTB) of the enterprises and makes the following remarks:
 - a) It is necessary to continue the technical discussions for harmonizing the fiscal regulations for establishing the tax base for enterprises, at the level of all the Member States, focusing on the calculus elements of the base;
 - b) It does not support either the consolidation elements in the Directive project or the extension, in a future phase, of the technical discussions on these elements;
 - c) It does not support the transfrontier recuperation of losses, considering that it cannot be dissociated from the measure of fiscal consolidation/fiscal grouping.