

PARLIAMENT OF ROMANIA

CHAMBER OF DEPUTIES

**DECISION**

**approving the Opinion on the Communication from the Commission to the European Parliament and the Council - The Anti Tax Avoidance Package: Next steps towards delivering effective taxation and greater tax transparency in the EU**

**COM(2016)23**

Pursuant to Articles 67 and 148 of the Romanian Constitution, republished, Law No 373/2013 on cooperation between Parliament and the Government in the area of European affairs, and Articles 160 to 185 of the Rules of Procedure of the Chamber of Deputies, republished,

the **Chamber of Deputies** hereby adopts this Decision.

Sole Article - Having regard to Opinion No 4 c-19/582, adopted by the Committee for European Affairs at its meeting of 8 June 2016,

1. We note that, as part of the Anti Tax Avoidance Package, a series of actions necessary to combat tax avoidance and the aggressive fiscal practices of multinationals have been proposed, and these actions will help build a fairer and more efficient tax system in the European Union (EU).
2. We note that the communication is divided into seven chapters and underlines the steps necessary towards delivering effective taxation and greater tax transparency in the EU.
3. As regards the fair and efficient taxation of companies, we note the need for a common approach at EU level or the introduction of general or specific anti-tax avoidance provisions in the EU, covering both internal measures and common actions against external base erosion threats.
4. We consider aggressive fiscal planning a cross-border problem that requires an adequate solution both at EU and at international level: an uncoordinated approach or unilateral action by a Member State could undermine the effectiveness of another Member State's rules and bring uncertainty and administrative burdens for companies.
5. We support a rethinking of the Directive on a Common Consolidated Corporate Tax Base (CCCTB), included in the Commission's action plan, and we make the following comments:
  - we support the continuation of technical discussions to harmonise tax rules for establishing a taxation base for companies at the level of all Member States, with a focus on the elements used to calculate the base;

- we do not support the inclusion of consolidating elements in the draft Directive or, in the next phase, technical discussions on these elements;

- we do not support the cross-border recovery of losses and we take the view that it cannot be dissociated from the tax consolidation/combined reporting measure.

6. We support, in principle, the Commission's proposals included in the Anti Tax Avoidance Package, subject to the administrative impact assessment.

*This Decision was adopted by the Chamber of Deputies at the session of 22 June 2016, in compliance with Article 76(2) of the Romanian Constitution, republished.*

PRESIDENT OF  
THE CHAMBER OF DEPUTIES

Florin Iordache

Bucharest, 22 June 2016  
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