

SUMMARY
of the Opinion on the Communication "on an External Strategy for
Effective Taxation"
COM (2016)24

The Chamber of Deputies:

- **Welcomes** the initiative of the European Commission on continuing the reform of the taxation system of the enterprises in the European Union and supports the coordination among Member States on this matter;
- **Takes note** of the intention to modify the Accounting Directive 2013/34/EU, to ensure that the large groups of companies issue an annual report in order to present the profile and the taxes which have been accumulated and paid in each Member State and also other operations developed in other fiscal jurisdictions outside Europe;
- **Supports** the necessity of a coordinated approach regarding the taxation of the multinational companies, in spite of the fact that direct taxation belongs to the competence of the Member States;
- **Considers** that it is justified to impose a loyal competition and also equitable competition conditions at the level of the Small and Medium Enterprises and of the group of multinational enterprises in the European Union and outside it;
- **Appreciates** the effort which is made to promote, at the global level, the good fiscal governance as well as its integration in the EU policies, in the field of foreign relations;
- **Considers** that it is necessary to support the developing countries in order to eliminate the gaps and to combat fiscal evasion;
- **Underlines** that undeclared work and also the declaration of incomes below their real level have a negative influence on the fiscal incomes;
- **Agrees** with the European Commission on the need to enlarge the taxation base, to simplify and to increase the fiscal transparency and to promote the cooperation instruments as to the control of transfrontier companies. Such actions can contribute to improving the efficiency of fiscal regime and fiscal conformity;
- **Considers** that Romania must analyze, from the point of view of the budgetary/administrative impact, the elements of the common fiscal base for companies, after the presentation of the legislative proposal by the Commission;
- **Considers** that a greater fiscal transparency can foster companies to become more responsible and can generate a loyal competition among enterprises, irrespective of their size.