

**Stellungnahmen  
Stellungnahme EBF zu der am  
10. und 11. Dezember 2007  
stattfindenden Sitzung der  
Arbeitsgruppe „Gemeinsame  
konsolidierte  
Körperschaftsteuer-  
Bemessungsgrundlage“**

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6. Dezember 2007

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Along with other groups representative of business EBF has always made it clear that CCCTB must be optional for all companies. Accordingly we welcomed the recognition of this, at paragraph 11, in the Working Document (CCCTB/WP057) for the meeting held at the end of September.

However, we were concerned to read subsequently Open Tender TAXUD/2007/AO-008.

This tender sets out the Terms of Reference for a Study on the Economy-wide Effects of Reforms at the EU level of Corporate Income Taxation Systems. The tender document sets out the baseline case and the alternative policy scenarios that must be evaluated by the consultants who are successful in securing the tender. The alternative policy scenarios contained in the tender are as follows:

1. Optional Common Corporate Tax Base
2. Optional Common Consolidated Corporate Tax Base
3. Compulsory Common Consolidated Corporate Tax Base
4. Compulsory Common Consolidated Corporate Tax Base, accompanied by a harmonised corporate income tax rate.

Regarding Scenarios 1 and 2, the tender document notes that "Individual Member States may decide to let their existing national tax base rules coexist with the CCCTB or to abolish them. For tax authorities that would keep in place their national systems, the introduction of an optional CCCTB will imply the administration of two simultaneous corporate tax systems, which may have an effect on the administrative costs of corporate taxation." Based on this description, it is clear that the Commission contemplates that some Member States may not retain their current national system. Indeed, the description would even appear to imply that it would be unwise for Member States to retain their national tax systems. If a Member State does not retain their current national tax system, there of course cannot be an option for a company of that Member State to maintain the current system. Therefore Scenarios 1 and 2, while described as "optional" do not give us as much comfort as we would wish; as clearly they envisage circumstances where CCCTB is not actually optional for companies. [...]