

**Stellungnahmen
Stellungnahme EBF zum
Vorschlag für eine Richtlinie des
Rates über eine Gemeinsame
konsolidierte
Körperschaftsteuer-
Bemessungsgrundlage**

5. Dezember 2011

In principle the EBF welcomes any initiative that will make the task of compliance with taxation requirements easier and remove the tax obstacles to cross-border activities of European companies within the EU. In this respect the EBF would welcome the development of common rules for company taxation only if the rules would reduce administrative and compliance costs. Any new regime should be practical to administer.

The EBF has noticed that - since the proposal was published - a number of Member States have expressed opposition to the CCCTB for various political reasons. If the proposal is rejected EBF suggest that the Commission should reconsider the old proposal for a directive concerning crossborder loss-offset (COM (90) 595 final). This proposal was withdrawn when the commission began consultations on CCCTB in 2001. Since then the decision of the ECJ in the "Cadbury-Schweppes case" has resulted in introduction of different legal measures in the member states to align national tax law with the decision. A directive on cross-border loss utilisation would help to harmonise this situation. [...]