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***European Economic and Social Committee***

Brussels, 31 January 2018

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| **PLENARY SESSION  17 AND 18 JANUARY 2018  SUMMARY OF OPINIONS ADOPTED** |
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The plenary session of 17 and 18 January 2018 was attended by **Miguel ARIAS CAÑETE**, Commissioner for Climate Action and Energy, **Zornitsa ROUSSINOVA**, Bulgarian Deputy Minister of Labour and Social Policy, **Pierre LARROUTUROU**, agricultural engineer and economist, and **Jean JOUZEL**, climatologist and member of the French Economic, Social and Environmental Council.

The following opinions were adopted:

# **Economic and Monetary Union, Economic and Social Cohesion**

* ***Disincentives to tax avoidance or evasion***

**Rapporteur:** Victor ALISTAR (Various Interests – RO)

**Co-rapporteur:** Petru Sorin DANDEA (Workers – RO)

**Reference:** COM(2017) 335 final

EESC-2017-03232-00-00-AC-TRA

**Key points:**

The EESC:

* welcomes and supports the European Commission's decision to tackle the problem of intermediaries enabling aggressive tax planning. Making their activities transparent, through the reporting obligation proposed in the proposal for a directive, will deter intermediaries from offering their clients aggressive tax planning schemes, and thus reduce the harmful erosion of Member States' tax bases;
* underlines the importance of the Commission's decision to provide logistical and technical support to the Member States for the implementation of the secure central directory to be used to record the information subject to administrative cooperation;
* considers it is important to ensure that the directive will be an effective deterrent to aggressive tax planning. More precise requirements for qualification of reportable transactions are required in order to prevent over-reporting from companies with time-consuming administration for both tax administrations and taxpayers;
* calls for appropriate and constructive guidance from the Commission and Member States as to whether transactions fall within that hallmark or not, as the requirement to comply with the arm's length principle of the OECD transfer pricing guidelines is not an exact science and inevitably includes a subjective interpretation from taxpayers and tax authorities;
* notes that the taxpayer carries the ultimate responsibility to comply with the proposed directive. To fulfil the requirement of proportionality, the administrative costs must be reduced to the furthest extent possible for all sizes of businesses;
* calls on the Commission to review the five-day deadline for reporting, so as to ensure that it is feasible for the entities that are subject to the reporting obligation and, at the same time, is consistent with the objective of an effective reporting policy;
* considers that the proposal for a directive leaves a number of issues unresolved, such as how it is to be applied to taxpayers in the digital economy, given the difficulty in determining their physical presence as taxable persons in individual Member State jurisdictions;
* stresses that the reporting mechanisms must not create instability in tax legislation as a result of frequent changes, and that account must be taken of the fact that direct taxation falls within the legislative competence of the Member States.

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* ***Euro area economic policy 2018***

**Rapporteur working alone:** Javier DOZ ORRIT (Workers – ES)

**Reference:** COM(2017) 770 final

EESC-2017-05444-00-00-AC-TRA

**Key points:**

The EESC:

* welcomes the emphasis on sustainable and inclusive growth, resilience and convergence as policy objectives for the euro area;
* notes that although economic recovery in the euro area has gathered pace since last year, it remains fragile incomplete and atypical, with significant labour market slack, investment below 2008 levels and a persistent current account surplus of the euro area with the rest of the world;
* acknowledges that high public and private debt levels in the euro area make its economy vulnerable and accepts the need to reduce them;
* disagrees with the European Commission's proposal for an overall broadly neutral fiscal stance and instead proposes a positive fiscal stance of around 0.5% of GDP;
* recommends that in applying the fiscal rules, the European Commission should exclude public expenditure on investment from the scope of application of the Stability and Growth Pact;
* welcomes structural reforms that will not only increase productivity and growth potential, improve the business environment and support investment, but also support the creation of quality jobs and reduce inequality;
* considers it a priority that the Member States implement effective measures against tax avoidance, tax fraud, money laundering and the illicit activities of tax havens;
* supports the necessary steps for deepening the EMU; , including full and speedy completion of both the Banking Union – European Deposit Insurance Scheme, common backstop for the Single Resolution Fund and the strengthening of the European supervisory framework – and the Capital Markets Union;
* reiterates its view that the euro is the currency of the whole EU and emphasises the need to:
* create a fiscal union;
* strengthen Member States' responsibility for and ownership of obligations vis-à-vis EMU;
* introduce structural reforms within the European Semester platform;
* strengthen economic coordination and governance, and create a European Monetary Fund;
* improve the system of financial intermediation, leading to the reinforcement of real long-term investment by optimising the role of the EIB, EIF and EFSI 2.0;
* make the EMU more resilient so that it can exert greater influence in the world.

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* ***Location of the European Banking Authority (EBA)***

**Category C opinion**

**Reference:** COM(2017) 734 final – 2017/0326 (COD)

EESC-2017-05890-00-00-AC-TRA

**Key points:**

## Since the Committee endorses the content of the Commission proposal and feels that it requires no comment on its part, it decided to issue an opinion supporting the proposed text.

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# **Single Market, Production and Consumption**

* ***The annual Union work programme for European standardisation for 2018***

**Rapporteur:** Juan MENDOZA CASTRO (Workers – ES)

**Reference:** COM(2017) 453 final

EESC-2017-04398-00-00-AC-TRA

**Key Points:**

The EESC:

* welcomes the 2018 standardisation programme but recommends that in future versions a summary of compliance with previous programmes be included;
* calls on the Commission to maintain adequate budgetary resources and the necessary staffing to meet the objectives of Regulation (EU) No 1025/2012;
* suggests that the EESC could, create an ad hoc forum on the inclusiveness of the European Standardisation System;
* raises concerns regarding the Digital Single Market, whereby world-wide "de facto" standards are often driven by non-EU industry giants with negative consequences;
* recommends that the European Standard Organisations should simplify the procedures for Annex III organisations to access the standards drafting process and as such "lower the barrier" for effective participation;
* welcomes the different Joint Initiative on Standardisation actions but also proposes to consider the indirect effects of the standard-setting activities on issues such as dislocation of jobs, inclusiveness of society, education and training, etc.

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* ***Promoting SMEs in Europe with a special focus on a horizontal legislative SME approach and respect of the SBA's "think small first"***

**Rapporteur:** Milena ANGELOVA (Employers – BG)

**Corapporteur:** Panagiotis GKOFAS (Various interests – EL)

**Reference:** Exploratory opinion

EESC-2017-04540-00-00-AC-TRA

**Key Points:**

The EESC:

* invites the European Commission to make the Small Business Act (SBA) and its principles legally binding;
* invites the European Commission and the Council to include implementation of the SBA as a permanent scrutiny exercise in the Semester and Annual Growth Survey, in close cooperation with the representative SME organisations;
* calls for an inclusive, coherent, effective horizontal European SME policy which also takes into account the needs of all the different SME sub-groups and considers it essential to have a definition for each and every of them;
* recommends that the Bulgarian, Austrian and Romanian rotating Presidencies of the EU Council establish and operate a permanent inter-institutional joint "SMEs Advisory Group" with the SMEs' representative organisations.

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* ***Adopting a comprehensive approach to industrial policy in the EU – improving business environment and support for the competitiveness of the European industry***

**Rapporteur:** Gonçalo LOBO XAVIER (Employers – PT)

**Co-rapporteur:** Dirk Bergrath (Workers –DE**)**

**Reference:** Exploratory opinion

EESC-2017-04732-00-00-AC-TRA

**Key Points:**

The EESC:

* urges the Commission and the Member States to adopt a long-term and comprehensive strategy with a global vision;
* believes that specific policy changes regarding education, R&D activities, public and private investment and productivity must be on the agenda to achieve a better balance between the Member States in the field of competitiveness
* strongly believes that Europe's attractiveness must be a priority for any industrial policy based on innovation and competitiveness
* fully supports the annual "Industry Day" as a way of highlighting the EU's priorities
* considers that new policies on skills should be designed with the involvement of civil society organisations and the social partners in order to speed up the adaptation of education and training systems to match the new jobs that are on the horizon
* believes that it is crucial for a level playing-field that a compromise be reached concerning the respect of fair trade among global players

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* ***Combating fraud and counterfeiting of non-cash means of payment***

**Rapporteur:** Victor ALISTAR (Various interests – RO)

**Reference:** COM(2017) 489 final – 2017/0226 (COD)

EESC-2017-04514-00-00-AC-TRA

**Key Points:**

The EESC:

* welcomes the Commission's initiative to prioritise the fight against cybercrime, as it aims to protect Europeans and businesses from cybercrime networks, and includes measures to boost confidence in the use of electronic payment instruments;
* is of the view that the benefits of digitisation must be flanked by mechanisms able to meet the accompanying challenges, so that the European economy and Europeans can enjoy the information society to the full;
* finds that a number of shortcomings need to be addressed and corrected in Articles 11, 12, 13 and 16 (settling conflicts of jurisdiction, exchange of best practice, specific measures on prevention to provide information, reinforcement of Article 16);
* is of the opinion that it is important to establish deterrents and mechanisms to inform the public about the modus operandi of offenders as well, through awareness-raising campaigns conducted by law enforcement authorities in the Member States.

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* ***Location of the seat of the European Medicines Agency***

**Category C opinion**

**Reference:** COM(2017) 735 final – 2017/0328 (COD)

 EESC-2018-00004-00-00-AC-TRA

**Key Points:**

## Since the Committee endorses the content of the Commission proposal and feels that it requires no comment on its part, it decided to issue an opinion supporting the proposed text.

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# **Transport, Energy, Infrastructure and the Information Society**

* ***Access to the international road haulage market and the occupation of road transport operator (revision)***

**Rapporteurs:** Stefan BACK (Employers – SE) and Pasi MOISIO (Various interests – FI)

**Reference:** COM(2017) 281 final – 2017/0123 (COD)

EESC-2017-02846-00-00-AC-TRA

**Key points:**

* The EESC reiterates its support for the entire Mobility Package. It therefore welcomes the aims of the current Proposal to ensure a level playing field in an unfragmented internal road transport market, avoid excessive administrative burdens on businesses, improve the clarity and enforcement of the regulatory framework and address abuse, such as the use of letterbox companies, non-transparent business models and illegal cabotage.
* The EESC supports the objectives of the Proposal to introduce into Regulation (EC) No 1071/2009 establishment requirements that will prevent the use of letterbox companies for road transport operations and strengthen compliance monitoring. It also supports the improved rules on infringement procedures and on the assessment of sanctions involving the risk of loss of good repute, both of which improve legal certainty.
* The Committee also welcomes the introduction of time limits for answering requests for information and the improvement of information available in national registers; it would welcome real time access for control authorities. Moreover, it considers that the data to be entered in national electronic registers should also include information regarding the drivers employed by an undertaking.
* At the same time, the EESC welcomes the main thrust of the amendments proposed to Regulation (EC) No 1072/2009 to simplify and clarify rules on cabotage and strengthen compliance monitoring. The EESC takes note of the potential of the digital tachograph as an efficient means of compliance control and supports its early installation, including on existing vehicles.
* However, the Committee strongly stresses that the proposed amendments regarding cabotage can only be successfully and fairly introduced if provisions are introduced to make clear when provision of cabotage services ceases to be temporary and an obligation of establishment arises, and if the complete set of posting of workers rules applies to every cabotage operation without any exemptions.
* The EESC regrets that the legislation remains unclear and open to different interpretation on a number of points regarding cabotage rules. Similarly, it regrets that Directive 92/106/EEC on combined transport, which in practice provides a parallel market access, is not addressed at the same time as Regulations (EC) No 1071 and No 1072/2009. In order to have effective legislation, cabotage in all forms should be subject to similar rules.
* Finally, the EESC considers that light commercial vehicles should be fully covered by Regulations (EC) No 1071/2009 and 1072/2009, albeit possibly in an alleviated form. The EESC supports the creation of a European Road Transport Agency.

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* ***Driving and rest time periods, working time and posting of workers***

**Rapporteur:** Tanja BUZEK (Workers – DE)

**Reference:** COM(2017) 277 final and COM(2017) 278 final

EESC-2017-02852-00-00-AC-TRA

**Key points:**

* The EESC recognises the important role of transport as a driver of the EU economy and supports the European Commission (EC) in its ambitions to ensure that the EU remains in a leading position in clean, competitive and connected mobility in the future.
* The EESC welcomes the fact that the EC is taking the initiative to clarify the regulatory framework on road transport and to ensure better enforcement and closer cooperation between Member States.
* However, the EESC is of the opinion that the proposed changes to legislation on driving times and rest periods and on the posting of drivers fail to effectively address the identified problems in road transport in several aspects, including not making the rules simpler, clearer and more enforceable.
* The EESC points out that the only way to achieve the EC agenda for a socially fair transition towards clean, competitive and connected mobility for all is to safeguard social rights, to ensure both enforcement and enforceability of rules and to guarantee fair competition while reducing burdensome procedures.
* The EESC regrets the fact that, particularly when it comes to bus and coach passenger transport, the proposed changes come without any thorough assessment of passenger, driver or road safety. The EESC would therefore welcome an EU-wide general study on driver fatigue and regrets that the EC has not offered solutions for how to address this problem.

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* ***Aviation: Open and Connected Europe***

**Rapporteur:** Jacek KRAWCZYK (Employers – PL)

**Reference:** COM(2017) 286 final and COM(2017) 289 final

EESC-2017-03714-00-00-AC-TRA

**Key points:**

* The EESC opinion on the Commission package "Aviation: Open and Connected Europe" welcomes the European Commission's proposals as a step towards implementing the "Aviation Strategy for Europe" from December 2015. This is of key importance in light of multiple challenges faced by the stakeholders of the aviation sector, including the development of markets in multiple directions, growing pressure on people and companies, increasing competition inside and outside the EU, and new disruptive technologies and digitalisation. The package "Aviation: Open and Connected Europe" – with its one legislative and three non-legislative proposals – addresses some of these challenges.
* In relation to the Commission's proposal to revise the Regulation on safeguarding competition in air transport (Regulation No 868/2004), the EESC stresses that a level playing field between EU and external competitors in the aviation field can only be secured sustainably if third countries respect basic principles of labour protection, as well as consumer protection and environmental standards. One of the consequences of this is the need to negotiate 'fair competition clauses' in international air service agreements, including the establishment of a functioning social dialogue.
* In terms of the proposed Interpretative Guidelines on Ownership and Control, the EESC recommends that an impact assessment is drafted based on a number of scenarios to pave the way for an informed consideration of the question of ownership and control. In relation to the proposed Interpretative Guidelines on Public Service Obligation (PSO) rules, the Committee asks the Commission to propose – based on an in-depth economic and societal analysis of how to better provide sustainable connections to small domestic markets and peripheral destinations underpinned by a public consultation process – a revision of Regulation No 1008/2008. In terms of air traffic management (ATM) continuity, the EESC is of the view that at EU level the Network Manager (a directorate of EUROCONTROL) has already initiated the process to mitigate ATM disruptions. Moreover, the social partners already have mutually agreed tools to reduce any negative impact of industrial action. The EESC reaffirms that strikes are a fundamental workers' right and that the right to strike falls outside the scope of the EU treaties.
* Overall, the EESC highlights that in order to provide for the efficient implementation of the EU Aviation Strategy, it is essential to inject into the political discussion the views of organised civil society concerning the political, social, economic and environmental consequences of these initiatives.

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* ***Rail passengers’ rights and obligations***

**Rapporteur:** Jan SIMONS (Employers – NL)

**Reference:** COM(2017) 548 final - 2017/0237 (COD)

EESC-2017-04887-00-00-AC-TRA

**Key points:**

The Committee endorses the Commission's proposals, in particular the ones that further clarify the current rules, provide better information to passengers, and, by removing national exemptions, promote the uniform application of passenger rights throughout the European Union. In addition, the introduction of a force majeure clause as such is warranted, in order to align rail with the other modes of transport.

However, the Committee also has a number of proposals for tightening up the draft text:

* It can sometimes be difficult for train staff to identify passengers with disabilities, and will be all the more so now that it is proposed to include mental and psychological disability in the definition of persons with reduced mobility. In the case of suspected fraud, this might lead to critical situations and operational difficulties. This issue should be given due attention in staff training (Article 26).
* The remaining exemptions to national long-distance services should continue to be phased out gradually by 2024 in line with the existing regulation's requirement. Ending the exemption earlier, in 2020, as proposed by the Commission, could be too early for certain Member States. In that case, an appropriate solution should be found on a case-by-case basis, to enable a smooth transition.
* The minimum compensations (Article 17(1)) are subject to a minimum of 60 minutes' delay. However, in current practice, shorter minimum delays have been known to apply. That possibility should be maintained by expressly mentioning this in the article.
* With regard to the travel information to be provided, it should be added that where the minimum delay for compensation will almost certainly be reached or exceeded, this must be communicated to the passengers and, where possible, the relevant application forms for compensation actually made available.
* Article 22 governs assistance at railway stations. Paragraph 3 sets out special arrangements for unstaffed stations. The proposed new paragraph 4 then fails to take due account of this. The Committee recommends adding "with the exception of unstaffed stations, which are covered by paragraph 3" after the last word in paragraph 4 ("operate").

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