

WRITTEN QUESTION E-0103/00

by Jo Leinen (PSE)

to the Commission

Subject: Compatibility with Community law of a Danish law on the levying of capital gains tax in the event of transfer to another Member State

A Danish law dating back to 1987 stipulates that the earnings from shares belonging to Danish citizens who move to another Member State are to be taxed. This means that people who are obliged to live and work in another EU country for professional or other reasons are subject to discrimination.

1. Is paragraph 13a of the law on capital gains from shares (Lovbekendtgørelse 1987-11-05 No 698, Karnovs Lovsamling 6 (1988), p. 5880) compatible with Articles 43, 56, 18 and 12 of the EC Treaty?
2. If it is not, what steps will the Commission take to make Denmark comply with Community law?