

WRITTEN QUESTION E-2279/00

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to the Commission

Subject: The impact of the Zurstrassen judgement on the new Dutch tax system

1. In the Commission's opinion, what impact will the Zurstrassen judgement have on Member States' tax systems?
2. Does this mean that the principle of the working country will acquire more prominence in tax matters?
3. Does the Commission intend to take action against Member States which refuse to bring their tax systems in line with Article 39 EC Treaty (formerly Article 48 EC Treaty) which is based on this judgement?
4. Is the reduced assessment, specified in the new Dutch tax system, which is not applicable to partners of certain categories of frontier workers a violation of Article 39 EC Treaty (formerly Article 48 EC Treaty)?
5. If so, in what way?
6. If not, what action does the Commission intend to take?