

WRITTEN QUESTION E-3449/00  
by François Bayrou (PPE-DE)  
to the Commission

Subject: Double taxation

The mobility of European citizens, promoted by the policy pursued by the European Commission, is being impeded by the persistent problems of double taxation.

Despite the large number of taxation agreements concluded between the various countries concerned, the instances of a refusal to apply the gentleman's agreement procedure introduced by such taxation agreements is becoming increasingly frequent. Apparently, a taxation agreement of this nature exists between France and Luxembourg, but it is rarely implemented by the two national authorities concerned. Since there is no arbitration body able to adjudicate on tax disputes, such disputes can drag on for decades.

What does the European Commission intend to do to ensure that the tax authorities apply the agreements currently in force which were drawn up in the interests of European citizens and in order to encourage their mobility?