

WRITTEN QUESTION P-2334/03
by Norbert Glante (PSE)
to the Commission

Subject: Abolition of tax assessment on the basis of estimated earnings through the imposition of restrictions on the right to deduct pursuant to Article 17(6) of the sixth directive on turnover taxes

Are moves being made in the EU to impose comprehensive restrictions on the right to deduct pursuant to Article 17(6) of the directive on turnover taxes and so bring about a switch from tax assessment on the basis of estimated earnings to assessment on the basis of actual earnings in connection with the taxation of firms' turnover?

Which EU Member States restrict the right to deduct and thus assess actual earnings, and what successes have they achieved as regards improving the cash flow of, above all, small and medium-sized firms?

In the EU as a whole are freelance workers assessed, as in Germany, on the basis of their actual earnings with no turnover tax limit?