



Newsletter 12/2017

Dear Members, Dear Reader,

The Taxpayers Association was founded as a result of the citizen's wish to protect himself against the state's increasing tax demands. The Taxpayers Association of Europe (TAE) is a union of 29 national taxpayers associations and has more than a million members. It aims to create a society with less taxation and more personal freedom. The TAE wants to achieve more economic efficiency in the public sector. The TAE exerts influence on the legislation to limit the tax burden, to prevent unjust violations of revenue officers and to provide clear information on taxation.

The current Newsletter of the Taxpayers Association of Europe contains once again important information about issues being discussed and settled on European level affecting taxpayers' interests. Our association has committed itself to spread information and to promote the dialogue between public authorities and taxpayers. We invite you to articulate your opinion and to circulate the information. Enjoy the reading! We look forward to your feedback.

Michael Jäger, Secretary-General

Walter Grupp, Director

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1. An enhanced and improved EU Single Market: benefits for SME's

On 19 December 2017 the Commission has published two legislative proposals to make it easier for companies, especially SMEs, to sell their products across Europe, and to strengthen controls by national authorities and customs officers to prevent unsafe products from being sold to European consumers.

The EU Single Market



The Single Market, which will celebrate its 25th anniversary in 2018, is one of Europe's greatest achievements, designed to allow goods, services, capital and people to move freely. It offers greater choice and lower prices for consumers and opportunities for professionals and businesses. Trade in goods accounts for 75% of intra-EU trade and around 25% of the EU's GDP. EU product rules cover the vast majority of all manufactured products in the EU. They have a value of €2,400 billion and are produced or distributed by some 5 million businesses. EU rules allow products to circulate freely across the Union while ensuring a high level of environmental, health and safety protection. Furthermore, it enables people to travel, live, work and study wherever they wish. But these opportunities do not always materialise, because Single Market rules are not known, not implemented or simply undermined by unjustified barriers. That is why in 2015, the Commission presented its Single Market Strategy - a roadmap to unleash the full potential of the Single Market and make it the launch pad for European companies to thrive in the global economy.

Making it easier to sell a product in another Member State

The "mutual recognition" principle ensures that products not subject to EU-wide regulation can, in principle, move freely within the Single Market, if they are lawfully marketed in one Member State. This principle should allow manufacturers to sell their products across Europe without any additional requirements. But this is not always working as it should. In practice, companies wishing to sell products such as shoes or

furniture in another Member State often face barriers, delays and extra costs. To make the principle simpler in practice, the Commission proposes a new Regulation on Mutual Recognition of Goods. Companies will know if their products can be sold in another EU country in a couple of months, rather than years. They will also be able to use a voluntary declaration to demonstrate that their products meet all the relevant requirements in their country. This will make it easier for authorities of other Member States to assess whether or not mutual recognition should apply. Similarly, a problem resolution mechanism will allow for a faster resolution of disputes between companies and national authorities. Training and exchanges among officials will further improve collaboration and trust among national authorities.

Strengthen controls by national authorities to ensure that products are safe and comply with the rules

There are still too many unsafe and non-compliant products sold on the EU market. For example 32% of toys, 58% of electronics, 47% of construction products or 40% of personal protective equipment inspected do not meet the requirements for safety or consumer information foreseen in EU legislation. This endangers consumers and puts compliant businesses at a competitive disadvantage. The draft “Regulation on Compliance and Enforcement” will help create a fairer internal market for goods, through fostering more cooperation among national market surveillance authorities. This will include sharing information about illegal products and ongoing investigations so that authorities can take effective action against non-compliant products. The Regulation will also help national authorities to improve checks on products entering the EU market. Since 30% of goods in the EU are imported, the Commission further proposes to reinforce inspections of ports and external borders.

The draft Regulations will now be sent to the European Parliament and Council for adoption. Once adopted, they will be directly applicable.

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2. EU proposal to improve transparency and predictability of working conditions

On the 21 December 2017 as part of the follow-up to the “European Pillar of Social Rights”, the European Commission has adopted a proposal for a new Directive for more transparent and predictable working conditions across the EU. The Commission's proposal complements and modernises existing obligations to inform each worker of his or her working conditions. In addition, the proposal creates new minimum standards to ensure that all workers, including those on atypical contracts, benefit from more predictability and clarity as regards their working conditions. This initiative is one of the Commission's actions to implement the “European Pillar of Social Rights” which was proclaimed at the Social Summit for Fair Jobs and Growth in Gothenburg on 17 November 2017.



Marianne **Thyssen**, Commissioner for Employment, Social Affairs, Skills and Labour Mobility, added: *"With today's proposal we are taking action to improve transparency and predictability of working conditions. The world of*

work is changing fast with a growing number of non-standard jobs and contracts. This means that more and more people are at risk of not being covered by basic rights anymore, starting from the right to know the terms under which they work. Increased transparency and predictability will benefit to both workers and businesses."

The Commission estimates that 2 to 3 million additional workers on atypical contracts will be covered and protected by the proposal compared to existing legislation. At the same time, the proposal also puts measures in place to avoid administrative burden on employers, for instance by giving them the possibility to provide the requested information electronically. The new rules will also create a level-playing field for companies, so that employers will benefit from fairer competition in the internal market, with fewer loopholes. More transparent and predictable working conditions are also important for a more motivated and productive workforce.

More concretely, the Commission aims to reduce the risk of insufficient protection of workers by:

- Aligning the notion of worker to the case-law of the European Court of Justice. Under current rules, the definitions may vary and certain categories of workers end up being excluded. By using the definition of worker from the case-law of the Court, this Directive would ensure that the same broad categories of workers will be covered.
- Bringing within the scope of the Directive forms of employment that are now often excluded. This includes domestic workers, marginal part-time workers or workers on very short contracts, and extending it to new forms of employment, such as on-demand workers, voucher-based workers and platform workers.
- Ensuring that workers are provided with an updated and extended information package directly at the start of employment from day one, instead of two months following the starting date as is currently the case.
- Creating new minimum rights, such as the right to greater predictability of work for those working mostly with a variable schedule, the possibility to request transition to a more stable form of employment and receive a reply in writing, or the right to mandatory training without deduction from salary.
- Reinforcing the means of enforcement and redress as a last resort to resolve possible disagreements, should dialogue not suffice.

The proposed Directive would need to be adopted by the European Parliament and the Council of the European Union, and be implemented by the Member States, either through legislation or by social partners' collective agreements. Fully recognising the importance of social dialogue, social partners would be able to modulate the minimum rights proposed by the Directive as long as its overall level of protection is respected.

In accordance with the ordinary legislative procedure, this proposal will now be examined by the European Parliament and the Council.

<https://www.welt.de/wirtschaft/article169934710/Die-hartnaeckige-Angst-vor-dem-polnischen-Maurer.html#cs-Bauarbeiten.jpg>

https://ec.europa.eu/germany/news_de

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