



## Notat

12. december 2005

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### Referat fra EU finans- og økonomiministermøde (ECOFIN) den 6. december 2005

#### **Dagsordenspunkt: Globaliseringens udfordringer**

Som opfølgning på uformelt finans- og økonomiministermøde i september 2005 havde Rådet en drøftelse af og vedtog konklusioner om globaliseringens udfordringer, *jf. vedlagte bilag*.

Der var blandt ministrene bred enighed om, at effekterne af globalisering først og fremmest er forbundet med en række fordele gennem øget handel og større internationale kapitalbevægelser, samt at øget økonomisk integration med omverdenen kan give pæne bidrag til levestandarden i det enkelte land.

Det blev også fremhævet, at globaliseringens udfordringer bør håndteres ved at sikre en større omstillingsevne i økonomierne gennem reformer, herunder på arbejdsmarkedet.

#### **Dagsordenspunkt: Lissabon reformproces – nationale reformprogrammer**

Rådet drøftede – på baggrund af en rapport fra Den Økonomisk-Politiske Komité (EPC) – indholdet af og den videre proces for de nationale reformprogrammer forberedt af medlemsstaterne. Rapporten sammenfatter resultaterne af de nationale reformprogrammer og de gennemførte landeeksaminationer og giver et overblik over hovedudfordringerne for medlemsstaternes politik.

Rådet tiltrådte den foreløbige vurdering af medlemslandenes nationale reformprogrammer, og der blev vedtaget konklusioner herom, *jf. vedlagte bilag*.

#### **Dagsordenspunkt: Bedre regulering**

Med udgangspunkt i et program præsenteret af det britiske formandskab og de to kommende formandskaber, Østrig og Finland, drøftede Rådet det videre arbejde med bedre regulering i EU.

#### **Dagsordenspunkt: Direktiv om nedsat moms**

Rådet drøftede endnu engang en ændring af EU-reglerne om nedsat moms med udgangspunkt i formandskabets løsningsforslag.

Flere medlemslande gav udtryk for uændrede holdninger, herunder i forhold til de arbejdskraftintensive ydelser og kravet om ligebehandling.

Det blev besluttet at sætte sagen på dagsordenen for mødet i Det Europæiske Råd (DER) den 15.-16. december 2005.

**Dagsordenspunkt:                    Adfærdskodeks for erhvervsbeskatning**

Formanden for adfærdskodeksgruppen præsenterede en rapport om gruppens arbejde i andet halvår 2005 med at overvåge, at EU-landene overholder aftalen i adfærdskodeksen om ikke at have skatteordninger, der kan skade andre lande.

Rådet drøftede emnet kort og det britiske formandskab drog på den baggrund konklusioner om adfærdskodeksgruppens arbejde, *jf. vedlagte bilag*.

**Dagsordenspunkt:                    Fremtidig politik for finansielle tjenesteydelser 2005-2010 (Kommissionens hvidbog)**

Kommissionen redegjorde for indholdet i hvidbogen vedrørende den fremtidige politik på det finansielle område i perioden 2005-2010, og fremhævede at den i vidt omfang bygger på den tidligere fremlagte grøn bog. Rådet tog Kommissionens præsentation til efterretning.

**Dagsordenspunkt:                    Finansielle tjenesteydelser – forordning vedr. oplysninger om indbetaler ved pengeoverførsel (SRVII)**

Rådet drøftede forslaget til forordning vedrørende oplysninger om indbetaler ved pengeoverførsel. Forslaget har til formål at gennemføre FATF<sup>1</sup>'s særlige anbefaling nr. VII vedr. oplysninger om indbetaler ved en elektronisk pengeoverførsel.

Forslaget skal behandles i Europa-Parlamentet primo 2006. Herefter ventes forslaget endeligt vedtaget.

**Dagsordenspunkt:                    Bekæmpelse af terrorfinansiering**

Rådet noterede sig statusrapporten om bekæmpelse af terrorfinansiering fra EU's anti-terrorkoordinatør samt et udkast til en ny overordnet anti-terrorstrategi.

**Dagsordenspunkt:                    Energi**

Som opfølgning på erklæring om oliepriserne fra det uformelle finans- og økonomiministermøde i september 2005 havde Rådet en drøftelse af energirelaterede emner, herunder i forhold til politiktiltag på såvel udbuds- som efterspørgselssiden. Der blev i den forbindelse bl.a. lagt vægt på investeringer i energiproduktion, markedstransparens, dialogen med de olieproducerende lande og energieffektivitet.

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<sup>1</sup> Financial Action Task Force (International organisation til bekæmpelse af hvidvask af penge og finansiering af terrorisme).

Rådet blev endvidere orienteret dels om formanden for ECOFIN og den franske finansministers besøg i Saudi-Arabien dels om de energirelaterede drøftelser ved G7 finansministrenes møde i London den 2. og 3. december 2005.

**A-punkter**

Rådet vedtog uden drøftelse en beslutning om at godkende konklusionen om en aftale om deltagelsen af de ti nye medlemslande i Det Europæiske Økonomiske Område.

**Diverse**

Rådet havde under frokosten en drøftelse om valg af ny direktør for Den Europæiske Investeringsbank (EIB). Der var generelt opbakning til genvalg af den nuværende belgiske direktør for EIB, Philippe Maystadt.

## Bilag

### Rådskonklusioner om globaliseringens udfordringer

#### Responding to the challenges of globalisation

The Council adopted the following conclusions:

“The Council discussed the opportunities and challenges of globalisation and the policy responses needed, within the framework of the re-launched Lisbon strategy, to address citizens’ concerns and ensure high levels of growth and employment. It welcomed the preliminary assessment prepared by the Economic Policy Committee and noted that:

- the world economy is experiencing a period of rapid and significant economic change characterised by substantial growth in world trade and capital flows, and driven by the increased integration of low-wage emerging market economies into the global economic system, trade and investment liberalisation, and technological change. China and India are expected to increase their share of world output in future years with important consequences for the geographical distribution of EU trade and investment;
- these changes bring significant opportunities for European economies. For companies, they bring new opportunities for efficiency gains and productivity growth. Consumers stand to benefit from a wider choice of goods and services, lower prices and higher disposable incomes. A sizeable share of the rise in EU living standards over the last five decades is attributable to increased external trade. It is also necessary to take up the concerns of European citizens and communicate clearly the benefits and challenges of globalisation;
- globalisation raises important challenges involving the need for swift adjustment of jobs and activities from contracting to expanding sectors in order to limit potential adverse impacts on certain regions and Member States, sectors and groups, including the low skilled. Moreover, while there is no clear evidence of significant pressures on national public finances as a result of higher mobility of capital, businesses and labour, an efficient use of public funds is also needed to support growth enhancing investment while addressing welfare needs and the fiscal challenges of ageing populations;
- the opportunities of globalisation should outweigh the challenges provided the right policies are in place. There is no room for complacency even if there is little evidence so far that increased trade has significantly affected overall employment or wage prospects for European workers, including the low-skilled, as the impact of trade has been partly offset by other factors. However, Europe will only realise the full benefits of globalisation and

minimise its risks through further reform of labour and product markets to ensure that resources can be moved swiftly to alternative uses;

- labour market reform is a priority, so that opportunity and fairness are extended to all in society, particularly given the high average levels of long-term and structural unemployment in the EU. In a global economy of increased specialisation and technological progress, jobs and occupations will change. All Member States must continue to take action to provide assistance to ensure that workers are equipped to move swiftly into new areas of economic activity and thus are willing to embrace change;
- no single labour market or social model is appropriate in all circumstances. Different combinations of labour market policies can be used successfully to address the challenges of globalisation and realise its potential benefits. However, experience suggests that structural reforms in line with the Broad Economic Policy Guidelines have been most successful in delivering strong labour market outcomes;
- to deliver high and sustainable levels of employment in the face of global economic change labour market reform must focus on protecting workers rather than jobs. This requires tax and benefit reforms to increase incentives to work; a reduction of non-wage labour costs for low skilled workers can also make a contribution; active labour market policies that target effectively obstacles to employment; investment in education, higher education and lifelong learning to help workers move between jobs; proportionate and well designed employment protection legislation that combines flexibility with security; and wage flexibility in response to productivity differences;
- reform is also needed in product markets and should focus on creating the framework conditions which facilitate business growth and investment and will ensure that Europe remains an attractive place for mobile businesses to locate. In this context, action is urgently needed to complete the Single Market in the economically important services sector, while preserving European social objectives, and through effective control of state aids. Continued action is also needed to improve the regulatory environment for enterprises in Europe and to promote business innovation, inter alia through national education and training strategies and improved investment in research;
- the removal of external barriers to trade and investment multilaterally can provide new market opportunities for European firms and has the potential to increase significantly growth and productivity in Europe. This requires an ambitious and balanced multilateral trade agreement which reduces substantially levels of trade-distorting subsidies. It also requires improved regulatory cooperation and a more forward-looking financial markets

regulatory dialogue to strengthen and deepen bilateral trade and investment relationships between the EU and its major economic partners; and

- growth and stability orientated macroeconomic policies help to attract business and stimulate private investment, improve the environment for structural adjustment, and place countries in a stronger position to adjust efficiently to global economic change.

The Council agreed that Member States and the EU should work together to develop and implement the reforms needed to maximise the benefits and minimise the risks of globalisation for Europe's citizens. They agreed to return to these themes in 2006."

## Rådskonklusioner om de nationale reformprogrammer

### Lisbon national reform programmes

The Council adopted the following conclusions:

“The Council discussed the actions planned by Member States in the context of National Reform Programmes and by the Community in the context of the Community Lisbon Programme to deliver jobs and growth in response to the Integrated Guidelines. It endorsed the preliminary economic review of reform programmes prepared by the Economic Policy Committee and noted that:

- the introduction of National Reform Programmes strengthens the overall governance of the Lisbon strategy. National Reform Programmes have benefited from the input of a wide range of stakeholders, including parliaments, local and regional authorities and social partners, and stand to increase national ownership and implementation of reforms;
- the National Reform Programmes provide a positive picture of the overall outlook for reform. Significant synergies exist between the key challenges identified by Member States with the majority of reform programmes prioritising actions to:
  - improve the sustainability and quality of public finances. In many Member States population ageing is projected to place considerable pressures on pensions and healthcare spending and most are implementing or preparing further reforms of pensions and healthcare systems to enhance the sustainability of public finances;
  - strengthen labour market performance. Member States propose significant reforms to enhance the adaptability of national labour markets, and a majority have established quantitative targets for employment which correspond to an overall employment rate close to the EU’s 70 per cent target for 2010;
  - promote knowledge and innovation. Most Member States plan to increase public investment in research and development and announce measures to stimulate private research investment;
  - strengthen the overall climate for business and enterprise. An increasing number of Member States have in place reforms to improve the regulatory environment for businesses, complementing and reinforcing those at the Community level and helping to improve the overall environment for enterprise and innovation; and

- education and skills. High quality education and training systems are pivotal to delivering an adaptable workforce and many Member States plan additional policy reforms in this area.

The Council agreed that comprehensive implementation of national reforms remained key to the long-term economic success of the European economy. It noted that Member States had a shared responsibility to be ambitious in developing further reforms and should draw on the experiences of others in doing so. It agreed that, in line with the 2005 Spring European Council conclusions, Member States, the Council and the Commission should monitor and evaluate rigorously the implementation and impact of economic reforms to assess whether the level of action and ambition is commensurate to the challenge. In this context, and on the basis of the preliminary review prepared by the EPC, it noted that the Commission, when preparing its Annual Progress Report, would consider *inter alia*:

- ongoing threats to long-term sustainability of public finances, given inadequate progress in raising employment rates and reducing debt burdens;
- the extent to which further reform of tax and benefit systems and increases in the adaptability of labour markets would be needed to achieve the EU's employment target;
- the considerable scope for improving competition, in the services sector and by removing barriers to entry in network industries, which should promote efficiency and job creation;
- the continued emphasis on R&D, in particular private and innovation performance, the effectiveness of public research expenditure in promoting private research investment, and the scope for improving the links between science and industry; and
- the continued development of national strategies for regulatory reform, given their important role in improving the environment for enterprise in Europe.

The Council also agreed that the Community Lisbon Programme was central to the partnership approach embodied in the re-launched Lisbon strategy. At the Community level, action should prioritise, *inter alia*, the creation of a genuine Single Market in services, including financial services; completion of the European energy market; reducing, improving and simplifying the overall burden of EU regulation; improving the environment for innovation including in the area of intellectual property rights; and the delivery of an ambitious outcome to multilateral trade negotiations.



In the context of the Integrated Guidelines, the Council invites the Commission to present in January 2006 a fully fledged assessment of the National Reform Programmes, including country specific assessments, in its first Annual Progress Report on the Lisbon Strategy, and believes these Council conclusions and the EPC report provide an important contribution to the Commission's work. It will examine closely the Report prepared by the Commission and invites the EPC and the EFC to assist it in the preparation of its contribution to the 2006 spring European Council. In the context of multilateral surveillance, the Council looks forward to reviewing progress in line with the European Council conclusions of March 2005."

## **Konklusioner om adfærdskodeksen for erhvervsbeskatning**

### Code of conduct on business taxation

The Council heard a report from the Chair of the code of conduct group. Following a discussion the president of the Council drew the following conclusions:

“The Chair of the code of conduct group has presented her report. The code of conduct group has done important work over the last eight years as part of the commitment to eliminate harmful tax competition. The code of conduct group has already started to consider how this work and this commitment should be taken forward. It is useful for the code of conduct group to reflect on the discussion at this Council in considering the future of the code of conduct. The issue is referred back to the code of conduct group.”