

AMENDMENT FORM

**Part III - Title III - Chapter I: Fiscal Provisions**

**Suggestion for amendment of Article : III-62**

**By Members: Mr Andrew Duff**

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**Article III-62 (ex Article 95)**

1. By way of derogation from [ex Article 94] and save where otherwise provided in the Constitution, this Article shall apply for the achievement of the objectives set out in [ex Article 14]. A European law or framework law shall establish measures for the approximation of the provisions laid down by law, regulation or administrative action in Member States which have as their object the establishment and functioning of the internal market. It shall be adopted after consulting the Economic and Social Committee.

2. Paragraph 1 shall not apply to fiscal provisions, *with the exception of measures concerning the tax bases applicable to companies, administrative cooperation measures and the fight against tax fraud and tax evasion where such measures are necessary for the smooth functioning of the internal market and to avoid distortions of competition. It shall not apply either* to those relating to the free movement of persons or to those relating to the rights and interests of employed persons.

3. ....

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**Explanation:**

*The derogation from QMV for decisions on fiscal matters where the operation of the single market is concerned is wholly unjustified.*