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COUNCIL OF EUROPE
CONSEIL DE L'EUROPE

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Double Taxation

Report[1]
Committee on Economic Affairs and Development
Rapporteur: Mr Roger MOTZ, Belgium

1. 1950 - 2nd Session - First part

Draft Resolution

The Consultative Assembly of the Council of Europe, having received from the Committee of Ministers a request for-an opinion on the expediency of bringing about a European agreement or system of agreements for partial relief from double taxation,

1. approves the principle;

2. expresses the opinion that the negotiation of bilateral agreements, such as those which have for a long time been in preparation between various Member States of the Council, represents at least a partial solution of the problem and that it is expedient to encourage such negotiations according to a uniform pattern;

3. instructs the Secretary-General to establish contact with the competent organisations already examining this question, such as the International Chamber of Commerce, and to keep the Committee of Ministers and the Consultative Assembly of the Council of Europe informed of the progress of their work.