Parliamentary Assembly
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COUNCIL OF EUROPE
CONSEIL DE L'EUROPE

Doc. 114
26 August 1950

Double Taxation

Conclusions[1]
Parliamentary Assembly

1. Recommendation to the Committee of Ministers adopted 26th August 1950, at the conclusion of the Debate on the Report from the Committee on Economic Questions

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.

1. See Doc. 95, Report.