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144th PLENARY SESSION

The Economic and Social Committee of the European Communities held its 144th Plenary Session in Brussels on 15 and 16 December. The Committee Chairman, Mr Basil de FERRANTI, presided.

Opinions adopted

1. Tax Evasion and Tax Avoidance

Proposal for a Council Directive concerning Mutual Assistance by the Competent Authorities of Member States in the Field of Direct Taxation.

Gist of the Commission's Proposal

The present Commission proposal for a Council Directive concerning international tax avoidance and evasion follows the February 1975 Resolution on the matter. The Commission justifies the need for a Community approach to the problem by citing the budgetary losses, breaches in the principle of fair taxation, and the distortion it causes to capital movements and competition.

The proposed Directive is confined to the field of direct taxation. It represents a framework for collaboration between Member States and proposes major guidelines and functioning methods. The proposal provides for protection of the rights of the tax-payer as regards the confidentiality of the information exchanged by the

national authorities. The provisions of the Directive will be put into effect at the latest on 1 January of the second year following that of its adoption by the Council.

Gist of the Opinion

The Economic and Social Committee adopted by 67 votes in favour, 22 against and 17 abstentions its Opinion on this proposal.

The Committee states that the Commission's proposal for a Council Directive on mutual assistance by Member States' tax authorities to promote the freer exchange of information on companies' and individuals' tax liabilities in the Community, still depends too much on bilateral agreements, but probably represents what is feasible at this stage of the Community's financial and administrative development.

It points out that in the draft Directive the Commission is largely removed from the inter-state arrangements. A suggestion is made in respect to Articles 9 and 10 of the draft, whereby the Commission should play a positive role by preparing an annual report for circulation to the Member States and the Community Institutions, indicating the volume and kind of information the Commission has received during the last twelve months, so that it might evaluate the effectiveness of this Directive and subsequently decide whether any further measures could be usefully taken.

The Committee makes precise proposals regarding the time limit allowed a Member State in providing information, and regarding definitions of ambiguous terms, i.e. tax "loss" and tax "saving".

It also proposes that the promised draft proposal for a Directive relating to the fiscal aspects of transfer pricing (Proposal for a Council Directive on the elimination of double taxation in connection with the adjustment of transfers of profits between associated enterprises (arbitration procedure)) be introduced at the same time as the present Directive.

The Committee, by a majority, proposes that Article 7, paragraph 3, should be deleted as its retention may provide Member States with grounds for not providing information because of its confidential nature.

The Committee based its Opinion on material prepared by its Section for Economic and Financial Questions under the chairmanship of Mr MARGOT - Belgium - Various Interests. The Rapporteur was Mr MILLER - United Kingdom - Employers.

2. Extension of Bracket Tariffs System to 1977

Proposal for a Regulation (EEC) of the Council amending Regulation (EEC) No. 3330/75 extending Regulation (EEC) No. 1174/68 on the Introduction of a System of Bracket Tariffs for the Carriage of Goods by Road between Member States.

Gist of the Commission's proposal

The proposal is to extend Regulation No. 1174/68, which is due to expire on 31 December 1976, for a further year until 31 December 1977.

Gist of the Opinion

The Economic and Social Committee adopted by 52 votes in favour, 22 against and 7 abstentions its Opinion on this proposal.

The Committee approves the Commission's proposal.

It doubts, however, whether it will be possible to prepare the changeover from bracket to reference tariffs within a year, i.e. by 31 December 1977 (cf. Opinion of 30 September 1976 on proposed Regulations on a system for observing the goods transport markets and on introduction of reference tariffs in international road haulage).

The Committee based its Opinion on material prepared by its Section for Transport and Communications under the chairmanship of Mr HOFFMANN - Workers - Germany. The Rapporteur was Mr HELMES - Employers - Germany.

3. Laying-up Fund for Inland Waterway Vessels

Proposal for a Regulation (EEC) of the Council concluding the Agreement establishing a European Laying-Up Fund for Inland Waterway Vessels, and adopting the Provisions for its Implementation.

Gist of the Commission Document

The objective of the Agreement is to absorb the temporary excess capacity which occurs periodically when the water level enables vessels to operate at full draught or if a seasonal decline in demand occurs.

A European laying-up fund for inland waterway vessels is therefore to be set up to which undertakings subject to the provisions of the Agreement are to pay a compulsory contribution based on tonnage or horse-power, weighted according to the category of

vessel. As soon as excess capacity is observed, carriers will be asked to withdraw from the market, if they so wish, some 10-20% of their fleet for about a month. Undertakings which lay up their vessels temporarily will be entitled to appropriate compensation. Moreover, the compensation will be so calculated that the crew can be paid during the entire laying-up period, as the Agreement prohibits dismissals purely on grounds of the laying-up arrangements. With the excess capacity thus taken off the market excessive competition (which, as experience has shown, leads to a slump in rates) can be avoided. The planned system will therefore enable rates to be maintained at, or restored to, an economically adequate level.

The Agreement is to apply to the entire Rhine and Moselle Basins and to the other inland waterways in Germany and the Netherlands. The cargo vessels covered by the agreement total about 13,000 of approximately 11 million tonnes deadweight. It has been decided to locate the Fund's headquarters in Duisburg. The Fund will have to open at least one branch office in each State in whose territory the waterways covered by the agreement are located, plus one in Belgium. A State may, however, waive its right to a branch office.

Gist of the Opinion

The Economic and Social Committee adopted by a large majority with 6 votes against and 17 abstentions its Opinion on this proposal.

The Committee welcomes the Commission's proposal and urges that the European Laying-Up Fund be set up and brought into operation as soon as possible. Since the Fund will initially

concern solely major Community waterways, the Committee feels that the measures taken by the Commission should be extended within a short time to all other waterways in the Community.

The Committee considers that the Commission's initiative only concerns the cyclical difficulties in inland waterway transport and that the Commission and the Council should do everything possible to deal effectively with the problem of the surplus capacity caused by structural factors.

The Committee based its Opinion on material prepared by its Section for Transport and Communications under the chairmanship of Mr HOFFMANN - Germany - Workers. The Rapporteur was Mr de VRIES REILINGH - Netherlands - Workers.

4. Fresh Poultrymeat

Proposal for a Council Directive supplementing, with regard to the Chilling Process, Amended Directive 71/118/EEC on Health Problems affecting Trade in Fresh Poultry Meat.

Gist of the proposal for a directive

The proposal stipulates those conditions governing plant, operation and control which must be met if the process of chilling by immersion in water is not to fall within the prohibition laid down in the basic Directive of 15 February 1971. The proposal is based on the conclusions of the accompanying technical report.

Gist of the Opinion

The Economic and Social Committee adopted by 45 votes in favour, 6 against and 36 abstentions, its Opinion on this proposal.

The Committee approves the draft Directive since its objective is to introduce as rapidly as possible a process which is hygienic, not too expensive, and practical from the industrial point of view.

In the opinion of the Committee, the new process of chilling "by controlled and continuous immersion" is a very definite improvement on the old process. As well as being chilled, carcasses are also washed, which reduces surface contamination and improves hygiene.

The Committee accordingly thinks that it is vitally important for the water used throughout the new chilling process to come up to the quality standards laid down in the Proposal for a Directive relating to the Quality of Water for Human Consumption.

The Committee notes with satisfaction that the new Council Regulation of 23 November 1976, laying down Common Standards for the Water Content of Frozen and Deep-Frozen Chickens, Hens and Cocks, fixed at 6% the maximum extraneous water content of frozen poultry.

The Committee also points out that this new process should not make poultry more expensive for the consumer. The Committee, therefore, considers that the equipment used in the chilling process should be made of a "non-corrodible material", as laid down in the Basic Directive of 1971, and not just "stainless steel", as prescribed by the Commission in its latest proposal. The original phrase of the Basic Directive should consequently be retained.

Finally, the Committee recognizes the usefulness of continuing research into finding appropriate new processes which satisfy the same quality standards and are also industrially exploitable. The Committee asks the Commission to give consideration to any new discovery and, where necessary, to submit a report thereon to the Council after scrutiny by the Economic and Social Committee.

However, it should be added that some members of the Committee expressed reservations about whether the process recommended by the Commission provided the best safeguards from the hygienic and economic points of view.

They thought the Commission should speed up work on provisions governing hygiene throughout the production chain, from rearing, through slaughter, to chilling, so as better to combat the serious danger of salmonella infections.

The Committee deplored the fact that the Council Regulation fixing a ceiling for extraneous water in poultry does not apply to poultry treated with polyphosphates, which are still permitted in a number of Member States.

The Committee based its Opinion on material prepared by its Section for Protection of the Environment, Public Health and Consumer Affairs under the chairmanship of Mr ROSEINGPAVE - Various Interests - Ireland. The Rapporteur was Mr BOUREL - Employers - France.

5. Convention on the Protection of the Rhine

Communication from the Commission to the Council on the Results of the Negotiations on the Conclusion of the Convention for the Protection of the Rhine against Chemical Pollution.

The Proposal for a Council Decision concluding a Convention for the Protection of the Rhine against Chemical Pollution and an Additional Agreement to the Agreement signed in Berne on 29 April 1963 concerning the International Commission for the Protection of the Rhine against Pollution.

Gist of the Commission document

The Commission took part in the negotiations on the Convention for the Protection of the Rhine against Chemical Pollution. It now proposes that the Convention be signed and ratified by the Community.

Gist of the Opinion

The Economic and Social Committee adopted unanimously its Opinion on this proposal.

The Committee approves the proposal.

The Committee points out, however, that the aims of the proposal can be achieved only if other specific measures are implemented and, in particular, only if the Council gives its approval to certain proposals for Directives currently under consideration (e.g. the proposals dealing with quality standards for untreated water used in the production of drinking water, the discharging of dangerous substances into the aquatic environment, and standards for water used in irrigation).

The Committee believes that separate legislation should be introduced to tackle thermal pollution.

The Committee concludes by asking the Commission to consider undertaking a special study of other heavily polluted international waterways such as the Scheldt and other waterways listed in the Draft Convention on International Waterways.

The Committee based its Opinion on material prepared by its Section for Protection of the Environment, Public Health and Consumer Affairs under the chairmanship of Mr ROSEINGRAVE - Various Interests - Ireland. The Rapporteur was Mr DE GRAVE - Workers - Belgium.

6. Transport Infrastructure Projects

Communication from the Commission to the Council on Action in the Field of Transport Infrastructure.

Proposal for a Council Decision instituting a Consultation Procedure and creating a Committee in the Field of Transport Infrastructure.

Proposal for a Council Regulation concerning Aid to Projects of Community Interest in the Field of Transport Infrastructure.

Gist of the Commission's Document

This document of transport infrastructure contains the second set of proposals which the Commission announced in its 1973 blueprint for the future Common Transport Policy (Communication to the Council of 24 October 1973). The first set of proposals dealt with market organization.

The Communication defines the transport infrastructure objectives at the present stage of the development of the Community, centering on continuous cooperation with the Member States so as to build up gradually a Community communications network which meets the Community's requirements at optimum cost.

The Decision establishing a consultation procedure and setting up a Committee for Transport Infrastructure is the first instrument of this policy. It answers calls that have been coming for some years now from many quarters, especially the European Parliament, for a more effective instrument for coordinating transport infrastructure investments than the consultation procedure set up by the Council Decision of 28 February 1966.

The proposed new procedure is intended to do three things :

- improve the practical operation of the consultation procedure set up by the 1966 Decisions;
- combine this procedure with other work necessary for the full assessment of projects, such as forward studies;
- provide a very flexible institutional structure for permanent cooperation between the Member States and the Commission.

The second policy instrument is the proposed Regulation on support for projects of Community interest in the field of transport infrastructure.

Projects which fall within the following main categories are to be eligible for aid :

- projects on the territory of a Member State which are necessary to avoid future bottlenecks in international traffic;
- cross-frontier projects which are not economically attractive enough to be undertaken by a Member State with the resources at its disposal;
- projects, which, although the resulting socio-economic benefits do not make them worthwhile from an individual Member State's point of view, offer greater benefits from the Community's point of view because of its special objectives;
- projects which contribute to the standardization of equipment and the synchronization of work on the Community's communications network.

Gist of the Opinion

The Economic and Social Committee adopted unanimously its Opinion on these proposals.

The Committee approves the proposed Decision instituting a consultation procedure and setting up a Committee on Transport Infrastructure, which is intended to improve and widen the scope of the consultation procedure set up by the Council Decision of 28 February 1966. It agrees on the need to ensure that the consultations on projects do not go on in isolation from other vital work such as the compilation of data on infrastructure requirements and methods of project assessment.

The Committee also thinks it important to avoid duplication of investment aids, and recommends further clarification of what is meant by "projects improving access to outlying or less-developed regions".

The Committee notes that the list of the categories of projects to be eligible for aid from the Community budget is less explicit and also narrower in range than the list of projects notifiable under the consultation procedure of the proposed Decision. National projects designed to improve access to outlying or less-developed regions or involving new technologies for long-distance inter-city transport appear to be excluded from the aided categories, but are included in the projects of Community interest notifiable under the consultation procedure.

The Regulation provides for aid to be given in **any** of the following forms : loan guarantees, loans, subsidies and interest rate reductions, taking into account any other Community support **given** to the project. The Committee considers that subsidies should only be given in the last resort.

The Committee based its Opinion on material prepared by its Section for Transport and Communications under the chairmanship of Mr HOFFMANN (Workers - Germany). The Rapporteur was Mr RENAUD (Employers - France).

7. European Unit of Account

Proposal for a Council Regulation on the Procedure for applying the European Unit of Account (EUA) to the Legal Acts adopted by the Institutions of the European Communities

Gist of the Commission's Proposal

The present proposal for a Council Regulation specifies how the European Unit of Account is to be applied to the general Budget of the European Communities for the 1978 financial year.

Article 1 defines the 'new' European unit of account (the EUA) as being a basket of Member State currencies. The value of the EUA in a given currency will be equal to the sum of the equivalents in that currency of the specified amounts of the currencies that collectively compose the 'basket'.

The Regulation proposes the EUA be applied to the Budget both as an accounting instrument, and as an instrument for settlement of payments.

The European unit of account, being based on current exchange rates instead of artificial parities, will thereby avoid distortions and make the Budget more transparent.

The European unit of account will not be used yet for Common Agricultural Policy settlements, nor for expenditure relating to staff employed in the Community Institutions.

Gist of the Opinion

The Economic and Social Committee adopted unanimously with 3 abstentions its Opinion on this proposal.

The Committee welcomes the Commission's proposal. It sees the introduction of the EUA as an accounting instrument, as a means of settling certain Community transactions, and as a way of strengthening the Community - albeit in a fairly restricted area.

The Committee sees the proposal as bringing with it a more just sharing out of the costs, and distribution of the benefits of the Community, not only on account of the method of calculating the value of the EUA in terms of national currencies, but also on account of the transparency it introduces.

It approves the exemption given in the draft Regulation to EEOGA payments, insofar as the final recipients of these payments will not be made to bear the exchange rate risks inherent in the system proposed for most other payments from Community funds. Farmers will continue to receive EEOGA benefits in national currencies as heretofore.

Finally, the Committee takes the opportunity of this Opinion to say that it sees the draft proposal - limited, as it largely is, to introducing the EUA for Community Budget purposes - as being a step forward towards the day when there is one European currency. This, it says, is desirable, and indeed necessary, if lasting economic stability is to be achieved.

The Committee based its Opinion on material prepared by its Section for Economic and Financial Questions under the chairmanship of Mr MARGOT - Belgium - Various Interests. The Rapporteur was Mr van CAMPEN - Netherlands - Employers.

8. Cooperation for Recovery of Indirect Taxes and Duties

Proposal for a Council Directive amending the Directive of 15 March 1976 on Mutual Assistance for the Recovery of Claims Resulting from Operations Forming Part of the System of Financing the European Agricultural Guidance and Guarantee Fund, and of Agricultural Levies and Customs Duties.

Gist of the Commission's Proposal

Given the parallels which exist between the recovery of (a) agricultural levies and customs duties and (b) indirect taxes and duties, it is necessary to lay down common rules on mutual assistance between Member States in respect of all these taxes.

To achieve this objective, this proposal seeks to amend Council Directive of 15 March 1976 by extending its scope to include value added tax, excise duties and other consumption taxes.

All the provisions of the Directive of 15 March 1976 are therefore to be applicable to value added tax, excise duties and other consumption taxes as soon as a Member State adopts measures to implement this Directive in conformity with Article 24 thereof.

Gist of the Opinion

The Economic and Social Committee adopted unanimously with 1 abstention, its Opinion on this proposal.

The Committee approves the Commission's proposal, since it takes up a specific recommendation made by it in the past.

The Committee based its Opinion on material prepared by its Section for Agriculture, under the chairmanship of Mr EMO CAPODILISTA (Italy - Various Interests). The Rapporteur was Mr LAPIE (France - Various Interests).

9. Farm Fund Checks

Proposal for a Council Directive on the Scrutiny, by Member States, of Transactions Forming Part of the System of Financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund

Gist of the Commission document

The proposals seek to make it compulsory for Member States to check the business records of undertakings which receive or disburse monies in connection with EAGGF financed measures. Checks are to be carried out, at the Member States' own responsibility, on a scale and at a pace dictated by circumstances. Checks are to be mandatory in respect of undertakings whose receipts from or payments to the EAGGF Guarantee Section exceed 100,000 units of account per year.

At the outset, mandatory checks will be carried out on a limited number of undertakings only, in order to allow the Member States to train the requisite number of inspectors. It is also proposed that inspectors will enjoy certain powers in the execution of their duties.

Gist of the Opinion

The Economic and Social Committee adopted unanimously its Opinion on this proposal.

The Committee welcomes the Commission's proposal but would point out that it does not solve all the problems concerning the Guarantee Section of the EAGGF.

However, the Committee would emphasize that initially the inspections provided for under the proposal should commence solely with documents relating to the commercial transactions that have given rise to EAGGF subsidies. They should only be extended to cover the firm's other commercial documents in cases of necessity.

The Committee accepts the need to oblige the Member States to initiate procedures promptly for the recovery of payments illegally acquired but it cannot approve giving officials carrying out routine inspections the right to seize commercial documents.

The Committee based its Opinion on material prepared by its Section for Agriculture under the chairmanship of Mr EMO CAPODILISTA - Italy - Various Interests. The Rapporteur was Mr LAPIE - France - Various Interests.

10. Fisheries Resources

Proposal for a Council Regulation (EEC) establishing a Community System for the Conservation and Management of Fishery Resources

Gist of the Commission Proposal

The Commission is proposing a Community system for the management of fishery resources. The system is based on its own Communication to the Council of 18 February 1976. The text describes in detail the procedures to be followed in implementing the Community's policy on fishing. Many of the proposals will probably be adopted by a qualified majority. The following aspects of the proposed system are dealt with :

- Conservation of resources : the possibility of establishing zones where fishing is prohibited or restricted to certain periods; the setting of standards for fishing vessels or fishing tackle (mesh size); the laying down of a minimum size or weight of fish according to species, etc.
- Catch quotas : method of calculating total catch per group of species; apportionment of total catch among the Member States in the light of 'fishing performance' over a specific period; the possibility for Member States to exchange quotas, etc.
- Establishment of a Community reserve for each of the main species : priority given here to the vital needs of fishermen in Ireland and the northern regions of the United Kingdom.
- Twelve-mile fishing limit : method of calculating the protected area; maintenance of the fishing rights enjoyed by the other Member States; procedure to be followed after 1982.

- Controls : conditions governing the granting of permits for fishing carried on by way of trade; procedures relating to the exchange of information on controls; sanctions in the event of infringements.
- Structures : The Commission proposes the adoption of common measures on (a) the definitive or temporary withdrawal from operation of certain fishing vessels, (b) the conversion of certain plants, (c) research, (d) marketing.
- Procedures : The Commission proposes the establishment of a Scientific and Technical Committee for Fisheries and a Management Committee for Fishery Resources; detailed rules governing their functioning.

Gist of the Opinion

The Economic and Social Committee adopted by a large majority, with 4 votes against, its Opinion on this proposal.

The Opinion approves the Commission proposal. It recognizes that the principles of the proposed policy are judicious and that Community action is needed.

The Committee understands and accepts the need for a strict conservation policy designed to prevent further reductions in stocks of certain important species. Such a policy, based on quotas and enforced by a system of permits for vessels and their skippers will, however, mean a radical change in the pattern of life of fishing communities. The Committee, therefore, feels that the people who will be directly affected should be given more information and be allowed to express their views on the implementation of this policy and on the associated practical problems - such as loss of

jobs, practical application of the quota system the relationship between the quota system and the proposed zones for coastal fishing, and the terms on which fishing agreements with third countries are re-negotiated.

The Committee stresses that the success of a programme for the conservation and management of fish stocks requires careful supervision, permanent controls and, if necessary, sanctions.

The Commission proposal is weak here in that it simply leaves these tasks entirely to the Member States.

The Committee lists the specific problems of the fishing industry and the practical aspects of implementing Community proposals in this area.

The Committee based its Opinion on material prepared by its Section for Agriculture under the chairmanship of Mr EMO CAPODILISTA - Italy - Various Interests. The Rapporteur was Miss MACKIE - United Kingdom - Employers.

11. Common Customs Tariff Nomenclature

The Economic and Social Committee adopted unanimously with 2 abstentions its Opinion on the

Proposal for a Regulation (EEC) of the Council amending Regulation (EEC) No. 97/69 on Measures to be Taken for Uniform Application of the Nomenclature of the Common Customs Tariff

The Committee approves the aim of the proposal.

It observes, however, that the proposal implicitly recognizes that the CCT nomenclature is inadequate. CCT headings and subheadings are insufficiently precise and detailed, and this makes the nomenclature difficult to apply in practice.

The Committee considers that, in the interest of sectors of industry and trade using the CCT, departures from the general tariff system should be based on a nomenclature of six, seven or more digits. The six-digit NIMEXE system (harmonized nomenclature for the foreign trade statistics of the EEC countries) might constitute the backbone of such a nomenclature.

In view of the urgency with which the Council requested this Opinion, the Committee had appointed Mr MARVIER, France, Various Interests, as Rapporteur-General (Article 18 of the Rules of Procedure).

II

EXTERNAL RELATIONS

Delegation from the Rhône-Alpes Economic and Social Council visits the Economic and Social Committee.

On 1 December 1976, a delegation from the Rhône Alpes Economic and Social Council visited the Economic and Social Committee. The delegation, led by the Council's President, Mr Charles MONTREUIL, was made up of 42 Council members representing business, labour and professional interests in the Rhône-Alpes region. It was received by Secretary-General, Delfo DELFINI, and Roger LOUET, Director-General. Mr LOUET addressed the delegation on the role of the ESC and the influence of economic and social groups on decision-making in the European Community.

NEW REQUESTS FOR OPINIONS

In December the Council asked the Committee for

Proposal for a Council Directive on the Approximation of Member States' Laws, Regulation and Administrative Provisions on the Protection of the Health of Workers occupationally exposed to Vinyl Chloride Monomer.

Proposal for a Decision approving Certain Codex Standards for Sugar.

Proposal for a Council Directive on the Elimination of Double Taxation in connection with the Adjustment of Transfers between Associated Enterprises (Arbitration Procedure).

Proposal for a Council Decision Amending the Decision on the Harmonization of Certain Provisions affecting Competition in Transport by Rail, Road and Inland Waterway.

Amended Proposal for a Regulation (EEC) of the Council establishing a Common Organization of the Market in Ethyl Alcohol of Agricultural Origin and laying down Additional Provisions for Certain Products Containing Ethyl Alcohol.

IV

PROGRAMME OF WORK OF THE ECONOMIC AND SOCIAL COMMITTEE

145th Plenary Session - January 1977

- The CAP in the International Context
- Green Paper on Worker Participation
- Farm Price Review
- Employment in Agriculture (Study)
- Working Conditions in Inland Waterway Goods Transport
- Vocational Preparation of Young People
- Toxic Wastes
- Quality of Fresh Waters Capable of Supporting Fish
- Labelling of Dangerous Substances

146th Plenary Session - February 1977

- Nuclear Safety Code (Study)
- Unit Trusts
- Prepackaged Products
- Accounts of Groups of Companies
- Illegal Immigration
- Regional Policy, Unemployment and Inflation (own initiative)
- Relations between the Community and Portugal (Study)
- Relations between Industrialized and Developing Countries (Study)
- Plant Health Products (2 Opinions)

147th Plenary Session - March 1977

- Quality of Water in Shellfish Beds
- Liability for Defective Products
- Type Approval of Pleasure Boats
- Industrial Change (own initiative)

- Small and Medium-Sized Businesses (own initiative)
- Windscreen-Wipers
- GATT Negotiations (additional Opinion)
- Consumer Programme (additional Opinion)

148th Plenary Session - April/May 1977

- Transport between EEC and Eastern Bloc (own initiative)
 - Data-Processing
 - Agreements between Community and Eastern Mediterranean Countries (Study)
 - Tax Harmonization (Study)
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**PUBLICATIONS OBTAINABLE FROM THE ECONOMIC
AND SOCIAL COMMITTEE**

Periodical

- Bulletin (monthly publication)

General Documentation

- The Economic and Social Committee (leaflet) (January 1975)
- The Economic and Social Committee (April 1975)
(A descriptive brochure) 16 p.
- Annual Report (1975) 62 p. (1974) 60 p. (1973) 64 p.
- Directory (November 1975)
(List of members) 32 p.

Opinions and Studies

- Research and Development (November 1976)
(Study) 35 p.
- Systems of education and vocational training
(August 1976) (Study) 114 p.
- Regional Policy (March 1976)
(Opinion) 11 p.
- European Union (July 1975)
(Opinion) 33 p.
- Progress Report on the Common Agricultural Policy
(February 1975) (Study) 52 p.
- The Situation of Small and Medium-sized Undertakings in the
European Community (March 1975) (Study) 69 p.