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66. Supports, as regards the area of public health, the World Health Organisation definition of counterfeit medicine: 'a medicine which is deliberately and fraudulently mislabelled with respect to identity and/or source. Counterfeiting can apply to both branded and generic products and counterfeit products may include products with the correct ingredients or with the wrong ingredients, without active ingredients, with insufficient active ingredients or with fake packaging';

67. Highlights the importance of respecting fundamental rights such as the protection of privacy and data when taking measures to combat counterfeiting and piracy;

Final considerations

68. Calls on the Commission, in association with the Council and the Member States, to frame a policy that is clear, structured and ambitious, which, alongside internal customs, should coordinate and guide the 'external' actions of the European Union and its Member States in the fight against counterfeiting and piracy;

69. Calls on the Commission to promote measures that are complementary to legislative standards and, in particular, to promote greater European awareness on the dangers of counterfeiting aimed at changing people's attitudes to counterfeiting and piracy;

70. Considers that the establishment of an international counterfeiting scoreboard should be considered by the Commission which could be modelled on the Internal Market Scoreboard and which would highlight countries that are below average in tackling combating of counterfeit goods;

71. Urges the Council and the Commission to enable the Parliament to play a more central role in the fight against counterfeiting; considers it particularly advisable for the European Union to promote its political presence in specialist international meetings such as the Global Anti-counterfeiting and Piracy Congress, and in the international organisations involved in intellectual property protection;

72. Calls on the Commission and Council to keep it fully informed and to involve it in all relevant initiatives; believes that in the spirit of the Lisbon Treaty, ACTA should be ratified by the European Parliament under the assent procedure;

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73. Instructs its President to forward this resolution to the Council and Commission, and to the governments and parliaments of the Member States and candidate countries.

Accounting requirements as regards medium-sized companies

P6_TA(2008)0635

European Parliament resolution of 18 December 2008 on accounting requirements as regards small and medium-sized companies, particularly micro-entities

(2010/C 45 E/10)

The European Parliament,

— having regard to Article 192(2) and Article 232(2) of the EC Treaty,

— having regard to the Framework Agreement on Relations between the European Parliament and the Commission of 26 May 2005 ⁽¹⁾,

⁽¹⁾ OJ C 117 E, 18.5.2006, p. 125.

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- having regard to its resolution of 21 May 2008 on a simplified business environment for companies in the areas of company law, accounting and auditing ⁽¹⁾,
 - having regard to the Commission's communication of 25 June 2008 entitled 'Think Small First' — a 'Small Business Act' for Europe (COM(2008)0394),
 - having regard to the opinion of the High Level Group of Independent Stakeholders on Administrative Burdens of 10 July 2008 entitled 'Administrative burden reduction; priority area *company law/annual accounts*',
 - having regard to its position adopted at first reading on 18 December 2008 with a view to the adoption of Directive 2008/.../EC of the European Parliament and of the Council amending Council Directive 78/660/EEC and 83/349/EEC as regards certain disclosure requirements for medium-sized companies and obligation to draw up consolidated accounts ⁽²⁾,
 - having regard to the Commission statement on the accounting requirements as regards medium-sized companies made to Parliament during the plenary sitting of 18 December 2008,
 - having regard to Rule 103(2) of its Rules of Procedure,
- A. whereas the existing accounting rules laid down by the Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54(3)(g) of the Treaty on the annual accounts of certain types of companies ⁽³⁾ (the 4th Company Law Directive) and the Seventh Council Directive 83/349/EEC of 13 June 1983 based on Article 54(3)(g) of the Treaty on consolidated accounts ⁽⁴⁾ (the 7th Company Law Directive) are often very burdensome for small and medium-sized companies, and in particular for micro-entities (very small companies),
- B. whereas the High Level Group of Independent Stakeholders on Administrative Burdens, in its abovementioned opinion, has already called on the Commission to exempt micro-entities from the accounting directives,
1. Reminds the Commission that, while a coherent and harmonised accounting system in the European Union facilitates trade within the internal market, micro-entities are excessively burdened by existing accounting rules; that those companies may, for example, be small retailers or handicraft businesses; that, where those undertakings are active mainly within one Member State at local or regional level, they have no cross-border impact on the internal market or on competition within the EU; and that Member States should therefore have the option of fully or partly exempting those companies from statutory accounting obligations;
2. Calls on the Commission to present a legislative proposal that allows Member States to exempt from the scope of the 4th and 7th Company Law Directives companies which — on the basis of their balance-sheet data — do not exceed the limits of two of the following three criteria:
- balance sheet total: EUR 500 000
 - net turnover: EUR 1 000 000
 - average number of employees during the financial year: 10
- if the business activities of those companies are conducted at local or regional level within one Member State;

⁽¹⁾ Texts Adopted, P6_TA(2008)0220.

⁽²⁾ Texts Adopted, P6_TA(2008)0631.

⁽³⁾ OJ L 222, 14.8.1978, p. 11.

⁽⁴⁾ OJ L 193, 18.7.1983, p. 1.

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3. Calls on the Commission, with a view to stimulating simplification and harmonisation of company law and in particular of accounting rules within the internal market, to continue its efforts to review the 4th and 7th Company Law Directives and to present a uniform European accountancy framework before the end of 2009; reminds the Commission that a uniform standard will reduce the administrative burden for all small and medium-sized companies and will increase transparency for all relevant stakeholders, and that simplification should also be greatly stimulated by a structured European introduction of XBRL (Extensible Business Reporting Language);
4. Instructs its President to forward this resolution to the Commission.

European Authentic Act

P6_TA(2008)0636

European Parliament resolution of 18 December 2008 with recommendations to the Commission on the European Authentic Act (2008/2124(INI))

(2010/C 45 E/11)

The European Parliament,

- having regard to Article 192, second paragraph, of the EC Treaty,
 - having regard to the Commission's communication of 10 May 2005 entitled 'The Hague Programme: Ten priorities for the next five years. The Partnership for European renewal in the field of Freedom, Security and Justice' (COM(2005)0184),
 - having regard the comparative study on authentic instruments conducted for the Committee on Legal Affairs,
 - having regard to Rules 39 and 45 of its Rules of Procedure,
 - having regard to the report of the Committee on Legal Affairs (A6-0451/2008),
- A. whereas, in its aforesaid communication on the Hague Programme, the Commission singled out, as one of its priorities, the need to guarantee an effective European area of civil justice, not least as regards the recognition and enforcement of judicial decisions; whereas, with the aim of strengthening mutual trust within the European Union, that programme stated that continued implementation of the principle of mutual recognition was a main priority in the coming years, as mutual recognition is a specific means of protecting the rights of citizens and guaranteeing their application across borders in Europe,
 - B. whereas the Hague Programme states that continued implementation of the programme of mutual recognition is a main priority and that this should be completed by 2011,
 - C. whereas there is a steady increase in the movement of citizens within the Union; whereas there is therefore a development in the number of legal situations concerning two or more Member States,
 - D. whereas, in its aforesaid Communication on the Hague Programme, the Commission recognised that in the field of civil justice one key aspect that needs to be addressed is the recognition of public documents; whereas, in this respect, there is an urgent need to promote the recognition and enforcement of authentic acts, as defined in the *Unibank* judgment ⁽¹⁾,

⁽¹⁾ Judgment of the Court of Justice of 17 June 1999 in Case C-260/97 *Unibank* [1999] ECR I-3715.