

(1999/C 341/032)

**WRITTEN QUESTION E-3929/98**  
**by Graham Mather (PPE) to the Commission**

(4 January 1999)

*Subject:* Code of Conduct on Business Taxation — Commissioner Monti's statement to the European Parliament on 7 December 1998

At his meeting with the Committee on Economic and Monetary Affairs and Industrial Policy in the European Parliament of 7 December 1998, Commissioner Monti stated that the Code of Conduct on Business Taxation was causing certain Member States to exercise 'self-discipline' in that they had decided not to introduce certain tax measures which might have been in breach of the principles of the Code.

Can the Commissioner please specify to which tax measures in which Member States he was referring?

**Answer given by Mr Monti on behalf of the Commission**

(24 February 1999)

It is not for the Commission to comment on tax considerations in individual Member States but, to the best of the knowledge of the Commission, since the adoption of the code of conduct for business taxation all Member States have refrained from introducing any new tax measures that are harmful within the meaning of the code.

Several proposed new tax measures have, however, been referred to the code of conduct group for future consideration, although the confidentiality of the group's work prohibits the Commission from specifying which measures they might be.

It should also be noted that proposals have already been made by national governments to withdraw or phase out certain measures that might fall within the scope of the code.

(1999/C 341/033)

**WRITTEN QUESTION E-3930/98**  
**by Graham Mather (PPE) to the Commission**

(4 January 1999)

*Subject:* Emission limit values for motorcycles

The European Motorcycle Manufacturers Association (ACEM) recently submitted to the Commission a research study on motorcycle exhaust gases.

Can the Commission please tell me what consideration this report has received, briefly describe what other evidence has been submitted for consideration in the debate on ELVs for motorcycles and indicate its current thinking on this issue?

**Answer given by Mr Bangemann on behalf of the Commission**

(26 February 1999)

The European Motorcycle Manufacturers Association (ACEM) submitted the final report on its programme of research into pollution from motorcycles to the Commission on 18 March 1998.

This report, which was drawn up at the Commission's request, indicates the cost and effectiveness of various technologies enabling emissions from motorcycles to be reduced by 2002/2005 with a view to the application of Article 5 of Directive 97/24/EC of 17 June 1997 on certain components and characteristics of two or three-wheel motor vehicles <sup>(1)</sup>.

At the request of the Commission, the ACEM presented the results of its work to a group of experts in May/June 1998, following which the Commission decided to carry out further investigations so as to be able to use the raw data from the programme to develop a number of scenarios for future regulation and compare them under the Auto/Oil II programme with other measures taken to reduce atmospheric pollution from other motor vehicles.