Commission should be notified only when Member States wish to introduce new exemptions. Notification should also be mandatory in the event of such taxes being introduced.

3.10. In conclusion, the Committee would reiterate that it regards the proposed Directive as a stop-gap measure, pending total abolition of taxes on transactions in securities.

Done at Brussels, 27 October 1976.

The Chairman
of the Economic and Social Committee
Basil de FERRANTI

Opinion on the proposal for a Council Regulation on the harmonization of certain social legislation relating to road transport

The text referred to the Committee has been published in *Official Journal of the European Communities* No C 103 of 6 May 1976, page 2.

A. LEGAL BASIS FOR THE OPINION

On 17 March 1976, the Council referred the abovementioned proposal to the Economic and Social Committee in accordance with Article 75 of the Treaty establishing the European Economic Community.

B. OPINION OF THE ECONOMIC AND SOCIAL COMMITTEE

The Economic and Social Committee prepared its opinion on the above matter at its 142nd plenary session, held in Brussels on 27 and 28 October 1976.

The full text of the opinion is as follows:

THE ECONOMIC AND SOCIAL COMMITTEE,

Having regard to the Treaty establishing the European Economic Community and, in particular, Article 75 thereof,

Having regard to the request made by the Council of the European Communities on 17 March 1976 for an opinion on the proposal for a Council Regulation on the harmonization of certain social legislation relating to road transport,

Having regard to Council Regulation (EEC) No 543/69 of 25 March 1969 on the harmonization of certain social legislation relating to road transport [1], as amended by Council Regulations (EEC) No 514/72 and (EEC) No 515/72 of 28 February 1972 [2],

Having regard to the proposal of 3 August 1972 for a Council Regulation amending Regulation (EEC) No 543/69, and the Committee's opinion of 13 December 1973 [3] on this proposal,

Having regard to the decision taken by its Bureau on 30 March 1976, instructing the Section for Transport and Communications to draw up a provisional

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[1] OJ No L 77, 29. 3. 1969, p. 49.

[2] OJ No L 67, 20. 3. 1972, pp. 1 and 11.

[3] OJ No C 37, 1. 4. 1974, p. 17.

opinion before the end of May 1976 (1) and an additional opinion before the end of 1976,

Having regard to the opinion issued by the Section for Transport and Communications on 15 October 1976,

Having regard to the discussions on 27 October 1976 during its 142nd plenary session, at which it was unable to approve the said opinion,

Having regard to the discussions on 28 October 1976 during its 142nd plenary session,

Having regard to the oral report made by the Rapporteur-General appointed by the 142nd plenary session, Mr Hoffmann,

Whereas the Heads of State or of Government have declared social policy to be one of the Community's priorities;

Whereas alignment of working conditions should now be one of the aims of EEC social policy, because this is an area in which integration makes a strong impact and this alignment will further stimulate integration;

Whereas Community Regulations on working conditions in the road transport industry need, however, to be flexible, on account of the special features of the industry;

Whereas any Regulation on road transport must also be compatible with efficient use of vehicles;

Whereas some provisions of the existing Regulation (EEC) No 543/69 now need to be amended, in the interests of removing inequalities of competition between the different modes of transport and within road transport itself and in order to improve working conditions and road safety, and to make the Regulation more sensitive to the abovementioned special features of the road transport industry;

Whereas in many respects Regulation (EEC) No 543/69 fails to take account of the needs of the road transport industry, with the result that major difficulties are encountered in applying it,

HAS ADOPTED THE FOLLOWING OPINION

by 82 votes in favour and 13 abstentions:

1. Difficulties have been experienced in many Member States in applying Regulation (EEC) No 543/69, which the new proposal is intended to replace. As a result, the standardization of rules governing working conditions in the EEC road transport industry has not come about. Furthermore, Regulation (EEC) No 543/69 is not yet fully applicable in the new Member States.

2. The Commission claims in its explanatory memorandum to the proposal that it has set out to make the new Regulation more flexible than the old one, in the interests of carriers, workers in the industry and users, whilst at the same time ensuring safeguards in respect of working conditions at least as good as under the old Regulation. It also claims to have tried to simplify the Regulation as far as possible, consistent with achievement of the two aims mentioned above, to make things easier for workers and employers and for the authorities whose job it is to enforce the Regulation.

3. The Committee has carefully considered the proposed new Regulation with reference to the above points, and has come to the conclusion that the new Regulation is not more flexible than the old one.

4. Since the Committee was unable to deliver a detailed opinion on the Commission's proposal, it calls upon the Commission to re-examine this question and draw up a new proposal in the light of all the comments and suggestions made at the 142nd plenary session. The Committee also asks to be consulted again if a new proposal is produced.

(1) OJ No C 197, 23. 8. 1976.

Done at Brussels, 28 October 1976.

The Chairman
of the Economic and Social Committee

Basil de FERRANTI