— refrain from taxing such profits, or

— tax such profits while authorizing the parent company to deduct from the amount of tax due that fraction of the corporation tax paid by the subsidiary and any preceding subsidiary which relates to those profits and, if appropriate, the amount of the withholding tax levied by the Member State in which the subsidiary and any preceding subsidiary are resident, pursuant to the derogations provided for in Article 5, up to the limit of the amount of the corresponding domestic tax. Preceding subsidiaries shall be deemed to be all successive companies which are subsidiaries, within the meaning of Article 3, of the company which precedes them.'

Article 3

1. Member States shall bring into force the laws, regulations and administrative provisions necessary for them to comply with this Directive before 1 January 1994. They shall forthwith inform the Commission thereof.

When the Member States adopt such provisions, the latter shall contain a reference to this Directive or shall be accompanied by such a reference when they are officially published. The arrangements for such a reference shall be determined by the Member States.

2. Member States shall communicate to the Commission the texts of the main provisions of national law which they adopt in the field covered by this Directive.

Article 4

This Directive is addressed to the Member States.

Proposal for a Council Decision on the creation of a Community data base on road accidents

(93/C 225/07)

COM(93) 348 final

(Submitted by the Commission on 26 July 1993)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 213 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Whereas the resolution of the European Parliament on the adoption of common measures to reduce road accidents has been adopted (1),

Whereas the Council and the representatives of the Governments of the Member States meeting within the Council of 21 June 1991 adopted a resolution requesting the Commission to draw up and implement a Community programme of practical measures designed to put into effect new common initiatives and compare existing national experience in the areas of action and research relating to the campaign on road accidents and the consequences thereof for the victims (2),

Whereas the creation of a Community data base on road accidents is one of the priorities selected by the high level group of the representatives of the Governments of the Member States (3);

Whereas in its White Paper on the future development of the common transport policy (4) and its communication for an action programme on road safety (5) the Commission considers that, bearing in mind the significant differences in the levels of road safety of the different Member States, a major priority in this area should be to promote the exchange of information and experience and set up a Community data base;

(1) OJ No C 68, 24. 3. 1986, p. 35.

(2) OJ No C 178, 9. 7. 1991, p. 1.

(3) 'Priority fields for action and guidelines for a Community road safety programme' — Final report (April 1992 point 3.1.3).

(4) COM(92) 494 of 2. 12. 1992, V.2.373.

(5) COM(93) 246, 9. 6. 1993.

Whereas the Member States gather statistics on road accidents occurring on their territory and centralize the data in national computerized files; but whereas there is at present no common data base allowing access to these individual bases and use of the data therein;

Whereas a data base created and managed at Community leve would make it possible to identify and quantify the problems, evaluate the efficiency of any measures taken and determine the relevance of any Community action;

Whereas the Member States acting separately cannot create a data bank of this type and whereas the Community, in line with the principle of subsidiarity, will not intervene except to ensure that the national data bases on statistics are centralized, to guarantee close coordination between the Member States and, therefore, the smooth operation of the Community data base;

Whereas it is necessary to decide on the practical aspects of transmitting existing national data to the Commission, particularly the intervals, the deadlines and the medium to be used for such transmission;

Whereas any analysis of road safety problems should concentrate first and foremost on accidents involving death or injury and should not include material damage, but whereas for the purpose of such an analysis it is not necessary to identify the persons involved;

Whereas the Commission should take steps to ensure that confidential statistics are protected,

HAS DECIDED AS FOLLOWS:

Article 1

1. The Member States shall establish statistics on road accidents resulting in injury or death that occur on their territory.

2. For the purposes of this Directive, 'accident resulting in injury or death' means any collision between road users involving at least one vehicle in motion on a public highway normally open to traffic and causing injury to and/or the death of one or more of the road users.

3. The data collected shall be centralized in a national computerized file.

Article 2

1. The data on accidents resulting in injury or death for a given year stored in the national computerized files shall be communicated to the Statistical Office of the European Communities (SOEC) as soon as possible and not later than six months after the end of the reference year in question.

2. Data referred to in paragraph 1 above which are protected by national laws on the confidentiality of statistics shall also be transmitted to the SOEC, which shall treat them in accordance with Council Regulation (Euratom, EEC) No 1588/90 of 11 June 1990 (1).

The Commission, in consultation with the Member States, shall determine what information should not be included in the files transmitted.

Article 3

1. The data shall be transmitted on a readable medium whose type and format shall be decided by the Member States in consultation with the Commission.

2. If the statistics are corrected by the Member States after transmission to the SOEC, the Member States shall communicate to it a complete copy of the updated file.

3. Member States wishing to change the form or content of their data file shall do so in consultation with the Commission. Where Member States make changes to files already transmitted to the SOEC, the amended version of the files in question shall also be transmitted to the SOEC.

4. Each Member State shall be responsible for the quality of the statistics it provides.

5. The Commission shall be responsible for processing the data received.

Article 4

1. The Commission shall be responsible for disseminating the data received. It shall decide, after consulting the Member States concerned, on the procedures for access to the statistics on accidents resulting in injury or death centralized by the Commission, on any publications, and on any other information conducive to the smooth operation of the Community data base.

2. In consultation with the Member States, the Commission shall examine any methodological or technical problems arising in connection with the establishment and transmission of the statistics or the way they are collected in order to find solutions which will gradually lead to the data from the Member States being as consistent and comparable as possible.

(1) OJ No L 151, 15. 6. 1990, p. 1.

Article 5

For the implementation of the consultations provided for in Article 2 (2) and Article 4 (1) and (2) above, the Commission shall be assisted by the Statistical Programme Committee established under Council Decision 89/382/EEC, Euratom of 19 June 1989 (1) in accordance with the procedure laid down in Article 6 hereafter.

Article 6

The representative of the Commission shall submit to the Committee a draft of the measures to be taken. The Committee shall deliver its opinion of the draft, within a time limit which the chairman may lay down according to the urgency of the matter, if necessary by taking a vote.

The opinion shall be recorded in the minutes; in addition each Member State shall have the right to ask to have its position recorded in the minutes.

The Commission shall take the utmost account of the opinion delivered by the Committee. It shall inform the Committee of the manner in which the opinion has been taken into account.

Article 7

Three years after the entry into force of this Decision the Commission shall present to the Council:

(a) an evaluation report on the results obtained in implementing the measures referred to in Articles 2, 3 and 4;

(b) the conclusions stemming from that report on the continuation of the project provided for by this Decision.

Article 8

1. The appropriations allocated each year to this project shall be determined as part of the annual budgetary procedure.

2. The budget authority shall determine the amount of appropriations available in each financial year.

Article 9

Member States shall take the measures necessary to comply with the requirements of this Decision by 31 December 1993 at the latest and shall notify the Commission forthwith that they have done so.

Article 10

This Decision is addressed to the Member States.

(1) OJ No L 181, 28. 6. 1989, p. 47.