

## **Press statement**

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Revelations that the government has only started the process to give 'full effect in EU law' to the so-called legal guarantees on taxation policy, 'right to life', education and the family, military neutrality and workers' rights produced prior to the second Lisbon referendum to con sufficient enough numbers of Irish voters into voting Yes in a second referendum to the very same treaty that they had rejected in the first one, does not augur well for its adherence to democratic and constitutional probity on the upcoming intergovernmental treaty.

Remember Taoiseach Brian Cowan on 19 June 2008: 'We came to have legally binding guarantees and we got them'. Great play was made of the cast-iron nature of whole deal that included an agreement that protocols would be added to a 'later EU treaty, likely to be a treaty of accession for a new member state'.

So it was therefore reasonable to expect at least some mention of this promise before the 27 EU leaders solemnly signed the Croatian treaty of accession last Friday. But there was not a mention in the statement issued after the European Council.

The government only started the ball rolling on the protocols in September, nearly two years after the treaty entered into force with the result that the EU parliament is still considering them and will not complete its deliberations until well into the New Year.

In the meantime the summit conclusions did contain a reference to 'structured discussions on the co-ordination of tax policy issues' and the message that 'particular attention should be paid to how tax policy can support economic policy co-ordination and contribute to fiscal consolidation and growth'. This – coupled with the fact that the Commission has called for an EU-wide tax on financial transactions and that France and Germany on the eve of the summit said the EU should have a common corporate and financial tax base.

So much for a 'legal guarantee' on taxation policy!

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