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MOTION FOR A RESOLUTION

on an EU strategy to boost industrial competitiveness, trade and quality jobs

pursuant to Rule 132(2) of the Rules of Procedure

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on behalf of the the Verts/ALE Group

The European Parliament,

- having regard to the European Commission Communication and roadmap on the European Green Deal from 15th of January 2020,

- having regard to the European Commission Communication “A New Industrial Strategy for Europe” from 10th of March 2020,

- having regard to the European Commission Communication "Updating the 2020 New Industrial Strategy: Building a stronger Single Market for Europe’s recovery " from 5th of May 2021,

- having regards to the Regulation of the European Parliament and of the Council establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 (‘European Climate Law’) from 21st of July 2021,

- having regards the announcements by European Commission President for a new Net Zero Industry Act on 17th of January 2023,

- having regard to Rule 132 of its Rules of Procedure,

A. Whereas climate change and the collapse of biodiversity represent an existential threat to humankind and other species, requiring urgent and profound socio-economic transformations; whereas any economic activity is directly or indirectly involved in or affected by this threat, imposing all sectors to adapt and contribute to climate-neutrality, to be substituted or to be phased-out;

B. Whereas European dependencies on third countries and global powers in areas such as energy, medicines, technology or raw materials create vulnerabilities and may reduce the Union´s ability to act;

C. Whereas the COVID-19 pandemic, the current energy crisis and the Russian war of aggression against Ukraine have tested the resilience of economies worldwide and exacerbated the relevance of resilience as a critical feature of competitiveness beyond a mere understanding of competitiveness in terms of price and cost;

D. Whereas our model of production, until recently heavily reliant on cheap fossil gas imports from Russia, but also on extractivism and cheap labour from third countries is not sustainable; whereas EU imports account for a third of the EU carbon footprint; whereas renewable energy is currently the cheapest and quickest source of energy to deploy;

E. Whereas the absence of a common industrial policy since the foundation of the Union has been a key factor in increasing EU’s dependency and deindustrialisation of strategic sectors and is hindering the EU’s capacity to develop strong innovative and sustainable industries;

F. Whereas 71% of industrial emissions can be linked to five basic materials, namely cement, iron & steel, chemicals and petrochemicals, aluminium, and pulp and paper, due to energy-intensity, process emissions and poorly leveraged circularity potential;

G. Whereas industry accounts for 25% of the EU's energy consumption, of which only 16% comes from renewables, and is the second-biggest sector in terms of EU final gas consumption, representing 38% of it; whereas energy-intensive industries like chemicals, steel, paper, cement and food account for almost a quarter of the EU's fossil gas use, 85% of which being used for space and process heating; whereas, despite a tremendous potential of industry, renewable-based, energy efficiency and demand-side flexibility solutions as well as enhanced recycling and greater material efficiency have remained unleveraged so far;

H. Whereas a key barrier to investment into energy efficiency is due to a lack of expertise concerning the technically available energy saving opportunities and their corresponding economic benefits;

I. Whereas consumer price inflation in the euro area has reached levels not seen since the 1970s in many countries, standing at 10.1% in November 2022 and is largely driven by fossil energy and food price rises; whereas more than 96.5 million Europeans are at risk of poverty and social exclusion, and many companies heavily impacted by the energy crisis are at risk of bankruptcy, especially SMEs; whereas, on the contrary to previous crises that have all seen profits fall, profits across a broad range of industries have risen markedly since the outbreak of the pandemic, for instance by nearly 20% in the hospitality and transport sectors;

J. Whereas decarbonisation, adaptation to climate change and nature protection imperatives are salient features of the new normative framework for the European Union's (EU) reindustrialisation;

K. Whereas a reinforcement of EU strategic autonomy requires a combination of different solutions, including reducing energy and material use, boosting EU manufacturing and production capacities, investments in strategic sectors and research and development, reshoring and nearshoring, stockpiling, streamlining public procurement, promoting the circular economy and diversifying suppliers through sectoral partnerships and alliances, and trade and technology councils with partner countries;

L. Whereas ambitious energy and climate targets, strict and harmonised environmental regulation of polluting industries in the EU, new rules on product sustainability in the single market, and strong single market surveillance and enforcement are decisive elements providing a competitive edge to EU companies to lead the global transition to a climate-neutral, resource-efficient and circular economy;

M. Whereas on the contrary lack of incentives, loopholes in the enforcement of internal market regulation, especially for imports, delays and lack of ambitious targets set by law have led to significant economic disadvantage for EU producers and to third countries attracting first movers in sectors critical for the transition to a climate neutral and circular economy, including high quality raw material recycling and refining;

N. Whereas the estimated volume of additional annual investments required to reach the objective enshrined in the EU Climate Law of climate neutrality by 2050 is around 1.7-2% of GDP, coming both from the public and private sectors; whereas the transformation of EU industry requires significant long-term investments, and therefore a long-term and stable regulatory and political vision;

O. Whereas innovation capacity, ability to deploy and scale-up sustainable zero-emission solutions towards climate-neutrality, and availability of a highly-skilled and well-trained workforce are decisive ingredients of industrial transformation; whereas the EU is outperformed by other economic powers in R&D expenditures, the objective of 3% of GDP investments in R&D being missed in the vast majority of Member States; whereas the EU is home to world-leading research institutes, companies and skilled people and has the potential to be a world leader in industrial innovation towards EU's climate-neutral and circular economy by 2040 at the latest;

P. Whereas public procurement accounts for 14% of EU GDP; whereas public procurement is an essential instrument for national and economic security by creating stable demand for innovative, sustainable and circular products and services, and thus, support their uptake; whereas public procurement is a crucial tool to develop resilient and sustainable supply chains in critical and strategic sectors;

Q. Whereas a green industrial policy could become the engine of job creation in emerging and existing industries, including in clean energy technology manufacturing in which the number of jobs in the world could more than double from 6 million today to nearly 14 million by 2030;

R. Whereas the rising global race to shape the future of clean energy technology manufacturing, fed by massive public interventions from global powers such as in the US Inflation Reduction Act, could offer great opportunities for the creation of quality jobs in existing and emerging industries; whereas an uncoordinated response from the European Union and from Member States endowed with varying fiscal space for state aid could represent a serious risk of fragmentation of the single market; whereas almost 80% of state aid approved under the Temporary Crisis frameworks established since the COVID-19 come from only two Member States;

Promoting long-term sustainable European competitiveness

1. Calls for the swift implementation of a green EU industrial policy, which goes further than the adoption of a Net Zero Industry Act, to support the EU objectives and targets of the European Green Deal and the European Climate Law; urges the Commission and Member States to preserve a forward-looking policy and regulatory framework to accelerate the initiated transformation of EU industrial sectors towards zero-emissions, taking into due consideration gender and social impacts as well as the costs of non-harmonisation at EU level;

2. Calls for this EU industrial policy to (1) strengthen the EU's resilience and reduce its strategic dependencies, (2) ensure allocating resources to sectors whose rapid expansion is critical to

medical treatments and the green transition such as renewable energy technologies (including solar, wind, heat pumps and renewable hydrogen), renewable-based industrial processes and solutions to reduce energy and material use, and (3) to divest investments not compatible with the Paris Agreement and the EU's climate and energy targets;

3. Insists on the imperative to decouple consumption from resource use and to achieve absolute reduction in resource use in order to mitigate and eventually end EU´s strategic dependencies;

4. Reiterates its demand to the Commission to propose binding EU targets for 2030 to significantly reduce the EU material and consumption footprints and bring them within planetary boundaries by 2050 at the latest, as such targets would contribute to reduce and eventually put an end to EU's strategic dependencies;

5. Calls on the EU to significantly reduce its dependence on fossil fuels, by significantly investing in energy saving and efficiency measures, in the ramp-up of domestic renewable energy capacities and in the decarbonisation of industrial processes in line with the EU sectoral integration strategy; recalls that direct electrification of processes operating at low and medium temperatures, including cooling, space heating, steam generation and drying, could displace over half of EU industries' gas consumption;

6. Insists on the importance of predictability, certainty and long-term signal sent to investors and other economic agents to facilitate and boost the imperative changes across the economy; stresses the need to adopt a holistic approach to the transformation of the EU industry, looking not only at the need to develop a zero-emission industry but also to limit other environmental impacts, in line with the 'do no significant harm' principle;

7. Calls for the reinforcement of this conducive framework by phasing out tax exemptions and subsidies for fossil fuels no later than 2025, by preventing investment in new infrastructure incompatible with the Paris agreement and in particular investment in any new fossil fuel infrastructure, and by tightening regulatory framework on GHG emissions via regulatory standards, bans and market mechanisms towards climate-neutrality by 2040 at the latest; calls on the Council to finally agree on the needed revision of the Energy Taxation Directive; highlights Member States' subsidies for fossil fuels amount to over €55 billion per year[1];

8. Insists on the necessary inclusiveness of the EU industrial policy to encompass all actors operating along the entire value chain, from the smallest start-ups to the largest companies, from academia to research, from service providers to suppliers, and including trade unions and consumers organisations as well;

9. Underlines that large institutions such as IMF, World Bank and OECD call for a comprehensive shift to taxing pollution; notes that taxation is seen as the single most effective way of pricing carbon; highlights that environmental taxes have the potential to cover the need for additional revenue while supporting a resilient, competitive, sustainable and carbon-free economy;

[1] https://www.eca.europa.eu/Lists/ECADocuments/RW22_01/RW_Energy_taxation_EN.pdf

A fair and sustainable EU trade policy

10. Stresses that liberalising trade without fostering or requiring high production standards in partner countries can lead to social and environmental dumping, increase the economic and social cost of the transition to a climate-neutral economy in the EU and lead to businesses relocating economic activities in third countries;

11. Call on the Commission to ensure that the EU trade policy supports the Green industry transition in the EU and in partner countries by refraining from liberalising or facilitating the trade of un-sustainable goods and services, by supporting trade related climate measures, including initiatives to phase-out environmentally harmful subsidies in the respective agreements, and by ending the protection of fossil fuel investments in investment agreements;

12. Urges the Commission to devise a credible strategy on de-risking from China for EU strategic autonomy in key critical and strategic sectors, which must include a solid implementation and enforcement of the Foreign Subsidy Regulation, the Anti-Coercion Instrument, the International public Procurement Instrument, and a stronger EU Foreign Direct Investment screening mechanism covering as well outbound investments; calls on the Commission to further protect EU industry from unfair competition based on social and environmental dumping and to put an halt to the disappearance of EU industrial strategic sectors, by quickly proposing a reform of the Trade defence instruments to shorten the timing and impose sanctions ; urges Member States to reach a common view of what constitutes EU economic security in the present context in order to equip the EU with the necessary policy tools and governance structures;

13. Welcomes new EU autonomous trade instruments and internal market regulation, especially related to the circular economy action plan, requiring producers placing products on the internal market to meet the same production standards than EU producers; calls on the Commission to further develop and strengthen this approach;

14. Calls on the Commission and Member States to give priority to the enforcement of internal market rules related to process and production methods, including via a reform of the Union Customs Code and by allocating more resources to customs authorities, market surveillance authorities and other competent authorities;

15. Calls on the Commission to protect the policy space of the EU and partner countries to develop industries which are strategic for the energy transition, including resource-rich partner country's ability to transform, process, and refine raw materials; underlines the need for the EU to promote the recycling and the substitution of raw materials, including by further supporting R&D; stresses the benefit for EU industries to have diverse suppliers of processed raw materials and developed a secondary market for raw materials;

16. Calls on the Commission to step up efforts in seeking alliances with partner countries which also wish to put in place clean technology industrial policies, by promoting alignment of technical standards, alignment of incentives programmes and common disciplines on green

subsidies; calls on the Commission to provide financial and technical assistance to least developed countries which wish to become EU partners in the new clean technology and their supply chains;

17. Calls on the Commission to mainstream sustainability in all chapters of trade agreements, to integrate its new model of Trade and Sustainable Development (TSD) chapters to future and pending trade agreements, and to work with partner countries towards updating the TSD chapters of existing EU trade agreements to prevent social and environmental dumping; Welcomes the newly adopted EU legislation against imported deforestation, the legislation banning products made with forced labour and the new European legislation on corporate sustainability due diligence;

18. Calls on the Commission to strike a balance between the enforcement of intellectual property rights and encouraging innovation, ensuring access to clean technologies necessary for the transition, as well as access to medicine; welcomes for example the recent announcement by the government of India to seek waiver from Trade-Related Aspects of Intellectual Property Rights (TRIPS) provisions to encourage trade in clean technology; underlines that the flexibilities provided in TRIPS agreements should be used to address potential supply shortages in medicines;

19. Stresses that the US Inflation Reduction Act uses local content requirements as a condition for allocating additional tax credits; calls on the Commission to closely monitor the effect of these clauses on supply chains and jobs on both sides of the Atlantic; is of the opinion that trade rules should allow for local content requirements when beneficial to the green industrial transition, and to combat climate change;

20. Warns against a harmful, untargeted subsidy race in the European Union benefitting solely large companies and their shareholders; warns most in particularly against an accelerated aggressive tax competition through tax credits; observes that the recently brokered G20/OECD Global Tax Deal introduces an advantageous treatment for refundable tax credits, which are in effect direct subsidies via the tax system; calls on the EU to develop rules defining harmful tax credits; emphasises that tax credits should not serve the sole purpose of lowering the tax burden of large companies at the expense of public coffers and undermining the global minimum tax;

21. Emphasises that the legal framework on public procurement must set the right incentives for an innovative, socially-inclusive and sustainable economy in the EU; regrets in this respect that a majority of procurement procedures use the lowest-price only as award criteria; calls on the European Commission to revise EU rules on public procurements to get beyond the lowest price award criteria and include mandatory sustainability award criteria; stresses that such criteria will ensure that local businesses delivering sustainable products and services are well placed to win tenders; calls on the Commission to ensure that SMEs have a fair access to public procurement contracts; calls for introducing minimum targets for climate neutral products and materials, reusable, reparable and resource-efficient products and services in public procurement rules; adds that such a framework should set stronger reporting

requirements to monitor progress in those areas; stresses that such changes would support the development of sustainable European industries in a non-discriminatory manner;

22. Highlights that investments in skills and capacities are essential to support the shift of public procurement towards sustainability and innovation; calls on the Commission to establish a European network of public buyers to exchange information, develop joint procurement procedures and enhance cooperation in the field of sustainable public procurement;

A Green Deal Industrial Plan

23. Notes the recent announcement made by President von der Leyen at the occasion of the World Economic Forum in Davos about a Green Deal Industrial Plan, demonstrating the willingness of the EU to join the clean energy technology manufacturing race; welcomes the stated ambition to build a coordinated and united response to reinforce and build the industrial base at the core of a climate-neutral, circular and resource-efficient economy;

24. Welcomes the announced simplification and acceleration of the notification process of Important Projects of Common European Interest (IPCEI), and insists on the necessity to duly consider the ability of SMEs to participate and stricter rules on preventing fossil fuel projects;

25. Highlights the importance of investing in energy efficiency and energy savings for European industries in order to reduce costs and enhance their global competitiveness; calls for energy audits to be carried out and making audit recommendations binding on companies, while providing specific support for SMEs to implement these changes; calls for dedicated strategies and permanent regulatory and financial frameworks to boost industries' participation to energy demand response, demand shifting and storage, including in an integrated way at local and regional level and mandatory use of unavoidable excess heat from industrial processes to avoid heat waste;

26. Welcomes that the introduction of the "first-of-a-kind" in Europe principle in the Commission's proposal for an EU Chips Act, which could provide support to sustainable product and process innovation along the entire EU semiconductor value chain and which would incentivize public and private investment in this critical sector;

27. Calls on the Commission to come up with robust and ambitious legislations, based on a credible methodology for future raw materials demand on energy economies, recycling and energy efficiency in order to reduce EU dependency on strategic and critical raw materials; encourages the EU to promote the recycling or substitution of Critical Raw Materials by tightening its regulations, promoting 'circular by design' manufacturing, and fund research and development, especially to foster product for product substitution where possible; invites the Commission to reflect on the needed tax reforms in this regard;

28. Stresses the importance of enhancing EU's manufacturing capabilities in key strategic technologies, such as solar and wind energy, heat pumps, electricity grids, batteries, long-duration energy storage, electrolyser manufacturing for renewable hydrogen, and pre-

fabricated sustainable building materials, and welcomes the launch of the European Solar PV Industry Alliance and of the European Clean Tech Platform at the end of 2022;

29. Stresses the need to support the wide deployment across the EU of zero-emission technologies and processes, for which the current carbon price may not be a sufficient incentive, through innovative tools such as EU Carbon Contracts for Difference; welcomes in this regard the extension of the scope of the EU Innovation Fund to kickstart EU Carbon Contracts for Difference; stresses that those EU Carbon Contracts for Difference should also take into account the need to minimise other environmental impacts and ensure that it does not divert the need for renewable energy for other much needed purposes,

30. Stresses the dire need to scale up support for clean technologies at demonstration scale to help them outcompete conventional technologies as soon as possible, having in mind in particular fully renewable-based hydrogen for non-energy uses, zero-emission cement, steel and chemicals, floating offshore wind and ocean energy, long-duration energy storage, and circular economy technologies;

31. Calls on the creation of "Green Hubs" in Member States as one-stop-shops to provide concerted information, advice, assistance and trainings, especially for SMEs, related to transforming to environmentally sustainable businesses;

32. Acknowledges the major role of Technology for the EU to reach a climate-neutral, circular and fair economy, while remaining cautious about techno-solutionism and is extremely concerned by developments like technical geo-engineering, CCS for activities other than unavoidable residual industrial process emissions for which no alternative exists, or emerging deep seabed mining sector;

33. Calls on the Commission and Member States to significantly boost Research, Development and Innovation budgets towards the objective of 3% of EU GDP in a coordinated manner, while prioritising public support for decarbonisation of hard-to-abate sectors, such as basic materials like cement, iron & steel, chemicals and petrochemicals, aluminium, and pulp and paper; warns against ineffective R&D tax incentives such as the widespread patent boxes in the Union; emphasises tax incentives should focus on investments made, and not profits, in order to be effective;

34. Is concerned about the emergence of policy considerations tending to oppose environmental and health protection on one side, and swift development of industrial activities on the other side; affirms that the reindustrialisation of the EU can and must go hand-in-hand with nature protection and improvement of health and of working conditions, and that nature and biodiversity must not be the collateral damage of a race to climate neutrality;

Appropriate funding to ensure a green reindustrialisation of the EU

35. Reminds that the green transition requires an additional yearly public and private investment of EUR 520 billion[2]; stresses that EU funding will have a crucial role to play to close this investment gap which is a necessary condition for a successful green reindustrialisation of the Union;
36. Calls on the Commission to urgently present a legislative proposal for a European Sovereignty Fund, based on common debt borrowing at the European level, on the model of the Recovery and Resilience Facility (RRF), yet with more parliamentary scrutiny and oversight and insists on the critical role of this Fund to maintain and strengthen cohesion and solidarity between regions and Member States, to increase EU public investment towards energy efficiency and renewable energies and to leverage the industrial assets anywhere in the Union;

37. Stresses the importance for this new Fund to be fully aligned with the Union's climate and environmental commitments and to include solid "do no significant harm" requirements related to climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, circular economy, pollution prevention and control, as well as protection and restoration of biodiversity and ecosystems;

38. Calls for the need to increase the ceilings of the current MFF and to add new budgetary appropriations for the existing programmes as part of the mid-term revision of the MFF; insists on the principle that new priorities require fresh money; underlines that this principle is even more important given the heavy impact of inflation on the EU budget which should also be properly addressed in the mid-term revision of the MFF;

39. Underlines the unprecedented amounts of state aid approved under the Temporary Crisis Frameworks to cope with the Covid-19 crisis and the economic consequences of the Russian war of aggression against Ukraine; warns against the different fiscal capacity of Member States to provide state aid and of the serious risk of unfair competition and consequently of the fragmentation of the Single Market given that 80% of the state aid commitments under the Temporary Framework came from only two Member States; supports the Commission's approach to safeguard the level playing field among Member States by complementing the relaxing of state aid support with the need for joint EU financing in order to ensure that every Member State can invest in the green transition;

40. Takes note of the proposed modification of the 'Temporary Crisis and Transition Framework' for state aid in order to allow Member States to support further renewable energy technologies; recalls the imperative to ensure that any state aid support is aligned with the European 2030 climate and energy targets and comply with the energy efficiency first principle; Stresses that any increased flexibility on state aid rules to support sustainable activities should be accompanied by a tightening of these rules to prevent state aid going to environmentally harmful activities; calls in addition on the conditioning of state aid support

[2] *Commission Communication "The EU economy after COVID-19: implications for economic governance" 2021*

to the adoption by receiving companies of credible decarbonisation plans and labour reskilling plans to contribute to the EU social, climate and energy commitments;

41. Takes note of the suggestion to offer tax breaks to companies in the proposed modification of the 'Temporary Crisis and Transition Framework' for state aid; emphasises that tax incentives should aim at attracting real investments, meaning tangible assets and employment; notes with concern that a significant amount of government funding is already channeled through ineffective tax expenditure in the form of exemptions, deductions, credits, deferrals and reduced tax rates; urges Member States to carefully design tax incentives so that the benefits to society outweigh the costs for public coffers; calls on Member States to perform annual, detailed and public cost-benefit analyses of each tax provision;

42. Recalls the urgent need for the EU to adopt new own resources for the EU budget; calls on the Council to approve the first basket of own resources presented by the European Commission as matter of priority; reiterates its call on the Commission to present an ambitious second basket of new own resources with sufficient means for the current needs and calls in particular to include own resources that move forward the EU's policy goals, including the green transition, such as a financial transaction tax or a kerosene tax;

43. Calls on the reform of the Stability and Growth Pact via legislative proposals rather than non-legislative changes, so as to enable the EU to frontload investment in the delivery of the green and just transition while maintaining debt sustainability in a changing climate; considers that the establishment of a new EU Sovereignty Fund is complementary to an ambitious reform of the EU fiscal rules as it would ensure investments independently of Member states' individual borrowing costs and political predisposition towards addressing the green transition;

44. Stresses that a considerable amount of revenues is already available to Member States in the context of the auctioning of ETS allowances, which can already be used to finance the decarbonisation of the EU industry; recalls that the use of the Market Stability Reserve to partially finance measures under REPowerEU were accepted as an extraordinary one-time measure that should not be replicated in the future;

45. Highlights that current tax systems are already facing and will increasingly face severe shocks while public finances will need to play a major role in enabling sustainability transitions and respond to expanding demand for spending on areas such as pensions and health; calls on the Commission to therefore launch a comprehensive evaluation, to be followed by an action plan, on existing and important distortions in all tax areas that could severely impede Member States in reforming their tax systems and to protect their tax base and create a resilient and fair tax mix;

46. Welcomes the Commission's ambition to come forward with the Business in Europe: Framework for Income Taxation (BEFIT) proposal to reduce compliance costs and create a coherent approach to corporate taxation in the Union while ensuring a more effective and fair allocation of profits between Member States; agrees that a competitive tax system for companies is one offering simplicity, fairness and tax certainty;

47. Notes with concern that no clear and holistic guidance exists on how taxation should contribute to achieving the goals set out in the Green Deal and considers that the taxation system should therefore be reformed;

A green reindustrialisation creating quality jobs for European workers

48. Stresses that the lack of qualified workers is a major obstacle to achieve the European green transition and that a green EU industrial policy brings the potential to be one of the main sources of job creation in Europe in the coming years, in both emerging and traditional sectors, as sustainable economic activities are more labour-intensive than the activities they replace; highlights that 25 million new green jobs will be created by 2030 in the context of the energy transition, with 160 000 jobs in the EU construction sector only through the upcoming building renovation wave;

49. Calls on the Commission to boost re-skilling and up-skilling of European workers to accelerate the emergence of future clean industries and to facilitate the mobility of workers from declining and phased-out industries towards these new industries, in a spirit of cohesion, while taking into due consideration the geographical disparities across the Union; stresses in addition the importance of promoting gender equality, gender mainstreaming, equal opportunities and women's labour market participation; calls on the Member States, regional governments and local authorities, to adopt and implement, together with social partners and training providers, skill development and anticipation strategies with the objectives of improving generic, sectoral and occupation-specific skills;

50. Calls on the Commission to tie this green EU industrial policy to a worker-oriented agenda, with social conditionalities underpinning collectively negotiated wages, high-quality apprenticeships, and decent working conditions;

51. Calls for a shift of taxes away from labour to capital, wealth and pollution; notes that revenues from taxes on pollution and resources in particular have remained very low, and yet they offer a potential source for increasing revenue through the application of the 'polluter pays' principle and are difficult to evade owing to the character of the tax base;

52. Observes that cross border activities for workers and self-employed remain administratively complex from a tax and social security perspective in the single market; observes further that the increased possibility of telework has exacerbated this problem;

53. Calls for personal income tax to be designed to actively promote equal sharing of paid and unpaid work, income and pension rights between women and men, and to eliminate incentives that perpetuate unequal gender roles;

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