TAX COMPETITION AND TAX HARMONIZATION IN THE EUROPEAN UNION

D. Nerudová

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Abstract


The article deals with the problems of tax competition and harmonization within the European Union. It reveals the single difficulties connected with harmonization, identifies the problems arising from tax competition and points out the harmful tax competition as well. Single compulsory harmonized tax base in connection with prevailing tax competition in the area of tax rates is the suggested solution in the scope of direct taxation. As the solution in the area of indirect taxation could serve the introduction of “principle of origin”. This would cause remarkable administrative costs decrease not only for economic subjects but for tax authorities as well.

tax harmonization, tax competition, harmful tax competition, common market

The integration in the area of the taxation was indivisible part of the integration efforts in Europe which culminated by the endorsing of Treaty of Rome in the 1957 and establishing of EEC. The obligation of tax harmonization is incorporated in the above mentioned Treaty of Rome, which binds the member countries not to impose (directly either indirectly) any kind of internal levies on other member state’s products higher than on domestic products.

In spite of the above mentioned, from the very beginning the main attribute of the European Union economic area is the immense difference of member state’s taxation systems. This difference was even more deepened by the accession of ten new countries, because even they were obliged to implement valid tax directions into national tax systems, they approached to this obligation by the same way as the current member states. This means that even though the fact that common market and market competition need certain degree of tax harmonization or coordination, member states are still highly unwilling to harmonize tax provisions which can cause obstacles to smooth functioning of common market or market deformations.

Only partial successes were achieved in the scope of indirect taxation, mainly in the area of value added tax and excise duties harmonization. The impossibility of “principle of origin” introduction shows the inability of European Commission to accomplish the larger part of harmonization ambitions.

While in the past the harmonization was in the scope of the direct taxation rather left out for its complicatedness, the accession of ten new states (nearly all of them apply lower direct tax rates in order to at-

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1 European Economic Communities
tract foreign investments than current states) caused a very important shift in the attitude towards harmonization of this tax area.

Due to the above mentioned tax competition and tax harmonization became particularly topical problem, it influences all the economic subjects on the common market and also member states and first of all its national budget revenues.

RESULTS

Harmonization

Even though at present the term tax harmonization is often used to express the member states taxation systems convergence, the definition of this term in the tax theory is not united, the definitions differs from author to author.

Musgrave (1967) states that harmonization should be perceived as the process of national fiscal systems adjustment to the common economic objectives.

Dosser (1973) perceives tax harmonization as tax coordination between member states in the process of integration (either currency union or economic union), thus as a consultation procedure in the area of adjustment of tax systems.

Rounds (1992) suggests to use expression harmonization in the situations when the differences in taxation systems of member states are removed either by mutual cooperation or by federal government policy.

Hitris (1994) advocates broad angle of perspective, he defines two approaches. First is presented by rapprochement – it results to the situation when all the countries apply the same tax system. Second approach is called fiscal divergence – it enables each country to apply its own tax system as the tool for economic objectives achieving.

In the case we perceive tax harmonization in accordance with the definition of Hitris (1994) the present situation in the European Union fully corresponds to the fiscal divergence – there is no rapprochement, which is defined as the situation in which all the member states apply the same tax system. Even though this in accordance which above mentioned approach we can talk about harmonization.

Kubátová (1998) perceives tax harmonization as the national tax systems adjustment and convergence under observance of the common rules. According the author there exists three phases of harmonization:

- selection of the tax which is needed to be harmonized;
- tax base harmonization;
- tax rate harmonization.

Harmonization does not mean the same taxes, the same tax base and rates according the author; due to the political reasons they are only adjusted and converged. Harmonization is very closely connected with common market and its functioning.

Simon (2000) defines the term harmonization as the process of removing obstacles and differences between member states of the European Union. The first part of the definition - the removal of obstacles – is tightly connected with common market. It means that the goods and services entering the common market should not be fiscally discriminated against domestic goods and services. In the second part the term difference says that the importance should lie in convergence and standardization. According the author total harmonization means that each member states applies the same tax system – every state levies the same taxes on the same tax base (goods and services). The above mentioned should also mean that each state applies the same tax rates.

The author also analyses the possible definitions of the term tax harmonization, taking into account wide diversity of connections – levied taxes, tax basis, tax rates and the tax administration. Based on these connections the author states that there exist three harmonization levels:

Levels of harmonization:

- different taxes in each country;
- some taxes European, some taxes national;
- the same taxes in every country.

The level where each country applies different taxes can be divided onward:

- there exist no treaties of double taxation elimination, there exist no cooperation in the area of administration – thus it is not called harmonization;
- there exist treaties of double taxation elimination, there exist cooperation in the area of administration – thus this is moderate harmonization;
- the situation when member states apply both common provisions and national provisions the term partial harmonization is used.

The case when all the member states apply the same taxes can be divided further on following situations:

- different tax bases and different tax administration – this situation is called nominal harmonization;
- the same tax bases.

Under the situation of same tax bases application we can distinguish further partial situations in which are applied:

- different tax rates – here we talk about:
  - tax bases harmonization;
  - tax standardization which is not centrally controlled;
- same tax rates – here we talk about:
- total standardization;
- tax standardization which is not centrally controlled;

The above stated definitions shows that it is impossible to find one and only definition of this term. I presume that thorough analysis of factors connected with harmonization and the reasons for harmonization is needed to be done in order to gain more exact definition of this term.

If we consider the harmonization process in the European Union, it can be perceived as the mechanism of removing tax provisions which create obstacles to smooth functioning of common market or deform market competition. In accordance with the attitude of Hitrís (1994) and Kubátová (1998) the aim of harmonization does not present unified tax system but rather their approximation.

In these circumstances is important to mention tax coordination, which present the first level of international process of tax systems approximation. There are created mainly bilateral or multilateral taxation schemes in order to eliminate arbitration trade. Tax coordination is perceived as the lowest degree of tax harmonization (Kubátová, 1998).

**Indirect Taxes**

Indirect taxes are very closely connected with nearly all the activities of economic subjects, so they influence business on the internal market significantly. To achieve functional and effective common market was needed to start to cope with the problem of indirect tax harmonization.

The biggest obstacle for common market establishing seemed to be two different types of indirect taxation system applying in the member states. The most common system in Europe was so called cascade tax system. Under this tax system the tax is levied on the gross amount (not value added) of production at each production stage by wide range of products. The only state applying value added tax was France. It levied tax only on added value of production at each production stage by wide range of products. Another taxation system which was applied within Europe were excise duties (selective taxes) – tax levied on selected products at one production stage).

The primal task was then represented by the establishing of uniform indirect taxation system within the EU. The establishing of common market would not be possible without this step. First step in this process was done in 1967 by the adoption of first directive. In this directive the Commission recommended to all the member states to implement value added taxation system in to their national tax systems as the system of indirect taxation. This step is considered as fulfillment of structural harmonization – the harmonization of indirect tax systems within the EU. Second phase of that harmonization (in tax theory called as tax rates harmonization) seems to be very complicated mainly due to the following facts:

1. tax rate harmonization is perceived by the member states rather as infringement of their national sovereignty than real harmonization process;
2. tax rates can serve as the tools for fiscal policy – their harmonization do not leave any space for aggregate supply and demand influencing;
3. tax rates harmonization can endanger the revenues of state budget very seriously in the states, where the revenues from indirect taxation create the substantial part of budget revenues;
4. European Commission unwillingness to legally enforce and assure the implementation of directives in to the national tax systems;
5. national traditions – it is difficult for the sates to abandon them.

During the harmonization efforts there have been several times suggested different tax bands for value added tax. In 1989 was for reduced rate suggested the band 4–9% and for standard rate the band 14–20%. In 1991 member states has decided that only minimum rates will be set down. From 1993 onwards was then stipulated for the standard rate minimum of 15% and for reduced rate 5%. The member states have also stipulated that there can be applied only two reduced rates. The following table of indirect tax rates within the EU serves as the proof of European Commission unwillingness and inability to assure directives implementation:
<table>
<thead>
<tr>
<th>Country</th>
<th>Standard Rate</th>
<th>Reduced Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belgium</td>
<td>21</td>
<td>6,12</td>
</tr>
<tr>
<td>Denmark</td>
<td>25</td>
<td>0</td>
</tr>
<tr>
<td>Germany</td>
<td>16</td>
<td>7</td>
</tr>
<tr>
<td>Greece</td>
<td>18</td>
<td>8</td>
</tr>
<tr>
<td>Spain</td>
<td>16</td>
<td>4,7</td>
</tr>
<tr>
<td>France</td>
<td>19,6</td>
<td>2,1; 5,5</td>
</tr>
<tr>
<td>Ireland</td>
<td>21</td>
<td>3; 6; 12,5</td>
</tr>
<tr>
<td>Italy</td>
<td>20</td>
<td>4,10</td>
</tr>
<tr>
<td>Luxembourgh</td>
<td>15</td>
<td>3, 6, 12</td>
</tr>
<tr>
<td>Netherlands</td>
<td>19</td>
<td>6</td>
</tr>
<tr>
<td>Austria</td>
<td>20</td>
<td>10</td>
</tr>
<tr>
<td>Portugal</td>
<td>17</td>
<td>5, 12</td>
</tr>
<tr>
<td>Finland</td>
<td>22</td>
<td>8, 17</td>
</tr>
<tr>
<td>Sweeden</td>
<td>25</td>
<td>6, 12</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>17,5</td>
<td>5</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>19</td>
<td>5</td>
</tr>
<tr>
<td>Slovak Republic</td>
<td>19</td>
<td>0</td>
</tr>
<tr>
<td>Poland</td>
<td>22</td>
<td>7</td>
</tr>
<tr>
<td>Hungary</td>
<td>25</td>
<td>12</td>
</tr>
<tr>
<td>Latvia</td>
<td>18</td>
<td>9</td>
</tr>
<tr>
<td>Lithuania</td>
<td>18</td>
<td>5,9</td>
</tr>
<tr>
<td>Estonia</td>
<td>18</td>
<td>5</td>
</tr>
<tr>
<td>Malta</td>
<td>15</td>
<td>5</td>
</tr>
<tr>
<td>Cyprus</td>
<td>15</td>
<td>5</td>
</tr>
<tr>
<td>Slovenia</td>
<td>20</td>
<td>8,5</td>
</tr>
</tbody>
</table>

Source: Inventory of Taxes in the EU 1.1. 2004 and own research

There exist two basic principles of taxation in the scope of indirect taxation. At present the principle of destination is applied. This means that the goods are taxed in the country of consumption (in the case of goods deliver to other member state, tax is not paid in the country of production). This represents only transitional solution, which had to be established due to the fact that value added tax rates has not been harmonized yet. After the tax rate harmonization I this area, new principle will be introduced. This principle is called principle of origin – under that scheme the goods are taxed in the country of production. The existence of different tax rates under the principle of origin system would influence the price of the production and could deform the market competition. The production from the countries with lower tax rates would be more attractive to the consumer due to the lower price. On the contrary, the production with the countries with higher tax rates would be less attractive to the consumer due to the higher price – this production would be in this case less competitive.

Another area of indirect taxation which influences common market a lot is excise duties. Harmonization of excise duties was also the essential step on the way to common market. Even though the fact that at the beginning the harmonization in that area did not seem very complicated (all the countries have applied this taxation system before) the practical implementation showed the opposite. There have not been any technical problems but unwillingness of member states to abandon their national customs and traditions (for example the establishment of taxes levied on their traditional alcoholic beverage or its remarkable increase).

Based on that experience, the Commission has pressed directives which serves as general regulation for the products subjected to excise duty. Due to the above mentioned facts taxes are collected on the principle of destination.
Tax competition and tax harmonization in the European Union

Direct Taxes

On the very beginning of integration efforts in the European Union in the area of direct taxation, the situation seemed to be clearer than in the case of indirect taxation. All the member states excluding Italy applied separately personal income tax and corporate tax.

This primal assumption turned to be totally wrong. The evident structural resemblance of system was hiding huge differences inside of course. These differences are mainly connected with two different accounting systems applied within Europe. First of them is so called tax accounting – the income from the operations is identical with tax base. While second accounting system distinguishes between income from the operations and tax base. Income from the operations is transferred to the tax base by specific operations.

Based on that, problems are connected not only with structural harmonization, but also with the harmonization of tax rates. For deep analysis of tax rates in order to find the best uniform tax rate is not possible to use nominal tax rates. The reason for that is the existence of two different accounting systems applied within the EU. Due to the above mentioned facts the Commission was force to accomplish extensive analysis in the member states in order to ascertain effective tax rates. This kind of tax rate can be compared with other because it comprises all the other operations valid in member states, which decreases or increases tax base or tax liability.

Effective tax rates before EU enlargement are comprised in the table II.

<table>
<thead>
<tr>
<th>Country</th>
<th>Nominal rate (1)</th>
<th>Effective rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Austria</td>
<td>34,00</td>
<td>29,8</td>
</tr>
<tr>
<td>Belgium</td>
<td>40,17</td>
<td>34,5</td>
</tr>
<tr>
<td>Denmark</td>
<td>32,00</td>
<td>28,8</td>
</tr>
<tr>
<td>Finland</td>
<td>28,00</td>
<td>25,5</td>
</tr>
<tr>
<td>France</td>
<td>40,00</td>
<td>37,5</td>
</tr>
<tr>
<td>Germany</td>
<td>52,35</td>
<td>39,1</td>
</tr>
<tr>
<td>Greece</td>
<td>40,00</td>
<td>29,6</td>
</tr>
<tr>
<td>Ireland</td>
<td>10,00</td>
<td>10,5</td>
</tr>
<tr>
<td>Italy</td>
<td>41,25</td>
<td>29,8</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>37,45</td>
<td>32,2</td>
</tr>
<tr>
<td>Netherlands</td>
<td>35,00</td>
<td>31,0</td>
</tr>
<tr>
<td>Portugal</td>
<td>37,40</td>
<td>32,6</td>
</tr>
<tr>
<td>Spain</td>
<td>35,00</td>
<td>31,0</td>
</tr>
<tr>
<td>Sweden</td>
<td>28,00</td>
<td>22,9</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>30,00</td>
<td>28,2</td>
</tr>
</tbody>
</table>

Source: COM(2001)582 final
(1) including surcharges and local taxes

The above described problems have remarkably changed the attitude of the Commission towards direct tax harmonization. It has decided that harmonization in that area of taxation will be considered only with very close connection with common market. The aim of the Commission has not became total direct tax system harmonization but only harmonization of the provisions which can create obstacles to smooth functioning of common market or can deform market competition.

The development in that area has unfortunately showed that the member states perceive harmonization process rather as the effort to restrict their fiscal sovereignty, which causes great harmonization failure in this area.

The most important harmonization directives adopted in connection of common market establishment are The Merge Directive\(^2\) and The Parent-Subsidiary Directive\(^3\). The Merge Directive establishes the uniform

\(^2\) 90/434/EEC
\(^3\) 90/435/EEC
system of merger taxation. The Parent-Subsidiary Directive eliminates double taxation of subsidiary income in the parent state. It also eliminates withholding tax levied on distributed profit of subsidiary. There was adopted convention in connection with two above described directives. This convention should eliminate double taxation which could be caused by specific interpretation of transfer pricing.

The functioning of common market itself has revealed other areas of market competition deformation. The Commission has reacted on that by adoption of tax package in 1997. The aim of the tax package was to support tax coordination within the EU. It comprises three main parts:

- Code of conduct for business taxation;
- Measurement for the higher approximation of income from savings taxation systems;
- Agreement on elimination of withholding tax from interests payments and royalties.

At present there exist four possible models of corporate tax harmonization. The model Home State Taxation enables corporations with activities in other member states compute their taxable profit according the rules valid in their home country (i.e. taxable profit of organizational bodies in different member states would be computed according the rules valid in the home country). The above described system would be for the corporations more transparent – they would be subjected only to one tax system. In the case of this model exact definition of corporate residence is needed.

Parallel system expects the existence of European tax system but only for the corporations with activities in other member states (other subjects would be subjected to the national tax system). Even though the corporations with activities in other ember states would be subjected to the European taxation system they would still be administrated by national authorities’ not European ones. This system could help to eliminate problems connected with transfer pricing – corporation would automatically benefit from consolidation.

European Union Company Income Tax is based on the existence of European corporation tax Act. Tax collection would be ensured by European institution. The uniform tax rate would be set on the EU level. This system tends to be the analogy of national tax system, but in this case it is applied on the EU level not national. European Corporation Tax would represent very important step on the way to establishment of European Federal State (based on the principle of USA).

Single Compulsory Harmonized Tax Base represents the last suggested model. This system expects the adoption of unified European system of corporate taxation which would replace existing national systems.

I would like to emphasise that the implementation of one of these model will be extremely complicated in respect to the unwillingness of member states to harmonize corporate taxation. The implementation of single harmonized tax base will make the differences in tax rates ore visible and emphasis the need for tax rates harmonization or cooperation.

DISCUSSION

There have been discussions about the need for harmonization in the European Union since the very beginning, i.e. since 1960s. First, the plans for harmonization were very ambitious, and not only the structural harmonization, but also the harmonization of rates were planned. Later, after partial failure of implementation, the harmonization was considered only in a narrow connection with the single internal market and its smooth functioning.

Apart from what have been written above, there is still debate, whether, both for the Union as whole and for the individual member states, it is better to retain the tax competition or strive for harmonization.

If we explore the structure of the state revenues, we realise that the ratio of individual tax revenues is significantly different in individual states (especially as concerns the ration of direct and indirect tax), which is an argument against the harmonization of rates, because the unified tax rate cannot reflect the particularities of individual states and could produce enormous pressure on revenue side of budgets. As concerns the state budgets, it is possible to conclude that only the structural harmonization should take place and, in the tax rates’ area, the tax competition should be retained.

Unfortunately it is clear, that the tax competition in the area of tax rates may, paradoxically, lead in the long term to the deterioration of the situation of all countries. Example is the development in the area of corporate taxation. In 1980s and 1990s, the significant structural changes of tax systems took place in the European Union. These changes were mainly caused by the IT development, changes of firms’ strategies, and especially by development of multinational corporations and liberalisation of capital markets. All these aspects of globalisation led to gradual transfer of the
tax burden from the mobile factors, as the capital assets, to immobile factors, especially labour. Tax competition as such is another factor, because the states are in the competition forced to decrease tax burden of mobile factors, and this decrease is compensated, of course, by the increase of taxation of labour, so as to retain tax revenues. In this case the tax competition cannot be considered as beneficial, but harmful. The principle of solvency does not lead economic subjects to pay taxes in the country where they use public services. On the contrary, they try to pay taxes under lower tax jurisdiction and use public services under high tax jurisdiction. The harmful tax competition can be explained from economic theory point of view by market failure. Competition generally is considered by economic theory as factor which increases market effectiveness due to the fact that it enables effective sources’ allocation. Tax competition is not able to ensure effective sources’ allocation due to the market failure – tax payer is not given any equivalent against tax paid.

Hameakers (1993) assumes that the tax competition leads to so called spontaneous harmonization effect – i.e. to the spontaneous alignment of tax rates, so there is no need to harmonize it artificially. This is represented by the case, when people from one member state are buying products in another member state, because the products are cheaper there due to the lower VAT rate. This state of situation causes between these two countries so called spontaneous harmonization effect.

The reality, however, does not correspond to this attitude to harmonization. Different VAT rates have been present in the individual states since the very beginning of introduction of this system and the effect has not proven which is clear from the table No. 1. The possible reason is that above mentioned spontaneous effect in the VAT area has more local nature, and is present only in the cross – border area with the merchants decreasing their profits by lowering prices, rather than producing pressure on the government to lower rates. Furthermore, for it concerns only the cross-border areas (differences in the rates are not so big to make the travelling for purchasing to neighbouring countries for most people form more distant areas profitable), the decrease in VAT income is trivial, and thus the government is not forced to decrease of rates.

Smith (1999) disproves the contention about the necessity of harmonization, both for the reason of single market and European monetary union. The author supplements this assertion by the example of the USA, where significant differences in taxation exist, despite the fact that the USA are country with the higher level of integration than it is true for the European Union. The fears from transfers of economic activities into countries with lower tax rates are in author’s opinion unjustified. In Europe, some countries have higher tax rates, but offer a quality labour force and stable business environment. On the contrary, the countries with lower tax rates strive to entrench in the economy.

His contention, that the from transfers of economic activities into countries with lower tax rates are unjustified is, however, confirmed by the empirical study of the Roding Committee of 1992 as well as complex Commission study from the area of corporate taxation of 2001. These studies have shown that even though the level of taxation constitutes only one of the determinants of decisions of placement of investments, their sensitivity to differences in the corporate tax rate has increasing trend. It depends on the nature of the investment which determinant has in the particular project bigger weight. Nevertheless, the statistical model, which was used, demonstrates the existence of correlation between the level of taxation and decision on the placement of investment.

SUMMARY

1990s are characteristic for the significant changes in the economic environment, which should be accompanied by the flexible reaction of tax legislation. The main factors are waves of multinational mergers and acquisitions, development of e-commerce, increase of factors’ mobility an increasing influence of multinational companies. Not only the establishment of the single market, but especially establishment of monetary union strongly influenced the activities of the businesses, that do not consider domestic market to be the market of the member state any more, but consider the European market to be their domestic market. These entire development trends (especially change in the notion of domestic market) should be reflected by the taxation systems as well.

At present, however, the subjects operating on the single internal market face de facto 15 different tax systems, and since 1 May 2004, no fewer than 25. This fact causes the decrease of economic effectiveness, compliance costs, and contributes to the lack of transparency. In the VAT area the structural harmonization has already taken place, and the main problem, causing additional costs both to the businesses and tax administration, is the country of destination principle. Introduction of the country of origination

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\(^5\) Company Taxation in the Internal Market COM(2001)582 final
principle, yet presuming the uniform tax rates, would lead to lower administration burden and also decrease of costs for all participating subjects.

Introduction of uniform European model in the corporate taxation area would mean reduction of compliance costs, connected with the presence of various tax systems, the issue of transfer pricing would be eliminated, the consolidation of profits and losses according to the “European principle” could take place and last but not least, the international operations would be simplified.

In my opinion, the introduction of uniform tax basis (common guidelines for construction of tax basis) for companies operating on the internal market would be beneficial both for the companies and the member states. By introducing it, the effective tax rate would be more transparent for companies (because in the case of the identical tax basis the effective tax rates would be generally identical to the nominal rates). This kind of harmonization of tax basis should lead to the fulfillment of all prerequisites for establishing fair tax competition in the scope of tax rates. This kind of harmonization is however very difficult, it deserves the discipline of the member states and primarily, it is long-term process. The question remains, whether it will be possible to implement the structural harmonization with the use of present legislative tools, or whether it will be necessary to undergo the review of these tools so that the adoption could not be blocked by one or two states.

SOUHRN
Daňová soutěž a daňová harmonizace v Evropské unii
Devadesátá léta minulého století jsou charakteristická významnými změnami v ekonomickém prostředí, na které by měla pružně reagovat i daňová legislativa. Jedná se zejména o vlny mezinárodních fúzí a akvizicí, rozvoj elektronického obchodování, růst mobility faktorů a vzrůstající vliv nadnárodních korporací. Nejen vznik jednotného trhu, ale především monetární unie velmi silně ovlivnily podnikání subjektů, které přestaly chápat domácí trh jako trh členského státu, nýbrž začaly za domácí trh považovat trh evropský. Všechny tyto vývojové tendence (především změnu chápaní domácího trhu) by měly odrazit i systémy zdanění.

V současnosti se ovšem subjekty operující na jednotném vnitřním trhu setkávají de facto s patnácti odlišnými daňovými systémy, od 1. 5. 2004 dokonce s dvacetípěti. Tento fakt způsobuje pokles ekonomické efektivnosti, dodatečné náklady a přispívá k nedostatku transparentnosti. V oblasti DPH již strukturální harmonizace proběhla, takže problém působící dodatečné náklady nejen podnikatelským subjektům, ale i daňové správě, je princip země určení. Zavedení principu země původu, který ovšem předpokládá jednotné sazby daně, se znamenalo snížení administrativy a tedy i nákladů pro všechny zúčastněné subjekty.

Zavedení jednotného evropského modelu v oblasti zdaňování korporací by taktéž znamenalo redukci dodatečných nákladů, které na sebe váže existence rozdílných daňových systémů, problém transfervých cen v rámci Evropské unie by byl eliminován, automaticky by mohly být na „evropském principu“ konsolidovány zisky a ztráty a v neposlední řadě by také došlo ke zjednodušení mezinárodních operací.

Domnívám se, že velkým přínosem je nejen pro společnosti samotné, ale i členské státy, by mohlo být zavedení jednotného základu daně (tedy společné metody konstrukce základu daně) pro společnosti, podnikající na vnitřním trhu. Jeho zavedením by se totiž stala efektivní sazba daně pro společnosti transparentnější (neboť při shodném základu daně by efektivní sazby daně byly v podstatě totožné s nominálními). Tímto způsobem harmonizace daňových základů by měly být splněny všechny předpoklady pro nastolení spravedlivé daňové konkurencie v oblasti sazeb. Tento způsob harmonizace je ovšem velice náročný, vyžaduje disciplínu členských států a především se jedná o proces dlouhodobý. Zůstává tak otázka, zda bude možné tuto strukturální harmonizaci prosadit stávajícím systém legislativních nástrojů, nebo zda bude nutné provést revizí těchto nástrojů, aby nebylo možné blokovat jejich přijetí jedním nebo dvěma státy.

daňová harmonizace, daňová soutěž, škodlivá daňová soutěž, jednotný trh
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Address
Ing. Danuše Nerudová, Ústav účetnictví a daní, Mendelova zemědělská a lesnická univerzita v Brně, Zemědělská 1, 613 00 Brno, Česká republika, d.nerudova@seznam.cz