

TAX REGULATIONS CONCERNING INDIRECT TAXES IN EUROPEAN UNION

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Abstract:

The creation of the EU has lead to some very interesting accomplishments in the economic domain, such as the elimination of customs tariffs and the creation of a unique currency, the Euro. In what regards the fiscal policy, we can say that we are still far from gaining an entire consent; the fiscal systems in the EU countries are very different from each other. The fiscal policy at the EU level is set up by The General Directorate for Fiscal and Customs Policies (DGTAXUD), an organization that is part of the European Commission. DGTAXUD is organized into 5 directorates and a number of departments. The mission of DGTAXUD in the domain of indirect taxation implies: the implementation of coherent system of applying the VAT; modernizing and simplifying the VAT system; establishing the same value for the ad-valorem taxes; observing the policies and fiscal practices of the member states, aiming at defining common fiscal strategies at the European level.

Keywords: *fiscal policy, indirect taxation, European Union*

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