

TAX POLICY AND FISCAL COMPETITION IN THE EUROPEAN UNION

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Abstract:

Thus tax competition and harmonization efforts should set up a common and necessarily harmonized framework of a European tax system, there are pressing needs to promote the economic growth and welfare by increasing fiscal fairness. Considering all this aspects, it is necessarily to analyze the tax policy in the European Union's countries, to see differences, evolutions and competition problems that may hinder economic integration. However the analyze focuses on the old countries of the European Union and also on the group of countries which entered European Union in may 2004. The conclusions and further analyses could also involve Romania and Bulgaria which have recently joined the Union and which have to harmonize taxes according to the European practices.

Keywords: *tax competition, tax harmonization, tax system*

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