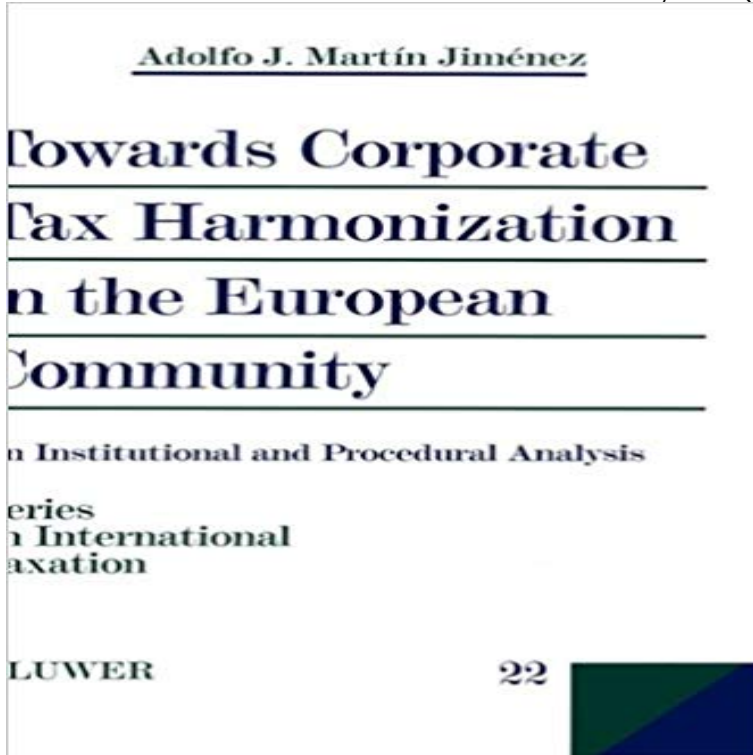


Towards Corporate Tax Harmonization in the European Community, An Institutional and Procedural Analysis (Series on International Taxation)



The corporate tax policy of the European Commission has proved one of the major failures in the history of the European Community. Despite efforts by the European Commission throughout the thirty years of its existence and pressure from the business community, little progress has been made in harmonizing corporate taxation in the European Union; the Commissions proposals have almost always been turned down at the Council level. Yet harmonization is a crucial step in establishing a common market in Europe. This book examines the efforts of the European Commission to achieve harmonization. It bases its analysis on the study of theoretical economic models of corporate tax systems which meet the requirements of a common market and avoid economic inefficiencies as well as on an examination of the US federal tax system. Through the examination of theoretical models as well as practical examples, the author studies why the repeated harmonization attempts have failed and concludes that they must take into account not only economic aspects, but also political and legal factors. Harmonization of corporate taxation is not only a legislative exercise. Other institutions, such as the EC Court, have an important role to play in the harmonization process, as the US federal experience suggests. The book concludes with a model for corporate tax harmonization which takes into account both economic theory and the realities of the political and legal process.

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