

DIVERSITY OF TAXATION SYSTEMS IN THE EU COUNTRIES

Author:*
Marius SURUGIU

Abstract.

By creating the Common Market and coordinating the economic policies of the member states, within the European Union, it is aimed to promote economic development and improvement of the living standard. The concept of common market makes reference firstly to eliminating custom duties within the Union, to the provision of common customs' tariff and trading policy against third countries, to eliminating the barriers to free movement of goods, services, persons and capital, and to the coordination of the member states' legislation as well.

Fiscal policy measures enforced within EU aim at compliance with the provisions of the EU Treaty and pursue to eliminate from within the Union custom taxes and all other measures with similar effects, and ensuring that competition within EU is not affected.

Key words: fiscal policy, fiscal system, custom taxes.

Jel Classification: H20.

* Marius SURUGIU, Ph.D. Student, Institute of National Economy, Romanian Academy, e-mail: mariussurugiu@yahoo.com