

ANTI-TAX AVOIDANCE MEASURES ON THE BASIS OF EU COUNTRIES SOLUTIONS

Natalia Ołówko
Maria Curie-Sklodowska University, Poland
natalia.olowko@gmail.com

Jolanta Szolno-Koguc
Maria Curie-Sklodowska University, Poland
jszolno@hektor.umcs.lublin.pl

Abstract

The problem of tax avoidance in the European Union has existed since the beginning of the functioning of the EU internal market and is an important aspect at both national and international level. Among the most important reasons for this phenomenon are listed inconsistent regulations and solutions applied in tax systems of individual countries, the diverse and complicated nature of financial instruments and structures, insufficient cooperation of tax administrations of the EU countries or harmful tax competition. This state of affairs causes negative consequences for the budgets of individual countries and discriminates against honest taxpayers, because tax profits derived from tax evasion are invested in a competitive struggle against companies that reliably settle accounts with the tax authorities. The construction of an efficient and effective, yet fully fair tax system in the European Union is intended to eliminate or significantly reduce the problem of tax avoidance. This is to be achieved by the measures currently underway (eg the introduction of a directive against tax avoidance or the OECD's elaboration of recommendations for local administrations in the field of national tax regulations). The article aims to highlight the essence and impact of the tax avoidance problem and to present actions to solve it at both national and EU level.

Keywords: tax avoidance, Base Erosion Profit Shifting, Anti Tax Avoidance Directive, tax