

# With 18 Contributions by Tax Experts



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In its report "Financing the European Union" (COM 2004, 505 final) the European Commission proposed the introduction of an **EU Tax** as own resource. According to the Commission the adoption of a tax at the EU level would make it possible to overcome the main drawbacks of the current own resources system, i.e. the absence of a direct link to EU citizens, dependence on transfers from national treasuries, allocation of economic resources and unjustified complexity. This book deals with whether the present legal framework of the EC provides a sufficient legal basis for an **EU Tax** or if an amendment to the Treaty is necessary. Moreover, it takes a closer look at the compatibility of an EU Tax with the financial systems of the Member States and the administrative handling of such a tax. Another issue is the conformity of an EU Tax with the fundamental freedoms and the question whether the introduction of a tax at the EU level can lead to double taxation problems.

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