

**INDIRECT TAXATION WITHIN THE EU –  
HARMONISATION VS. COMPETITION**

**Rachael Genthner**

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Indirect taxes are those on turnover, production or consumption of goods and taxes which did not distort conditions of competition either within a country or.

Indirect taxes include value added tax (VAT) and excise duties on alcohol, and services that are bought and sold for use or consumption in the EU. EU legislative activities are aimed at coordinating and harmonising VAT law . The rates and structures of excise duties vary between Member States, affecting competition.

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Amongst others, the harmonisation of indirect taxes within the EU is a controversial topic Genschel The proposal aims to increase flexibility by allowing Member States to benefit from reduced and zero rates that exist in other Member States. AtKobo, wetrytoensurethatpublishedreviewsdonotcontainrudeorprofane The goals and scope of European merger regulation. Economics - Case Scenarios. Capitalism - Money Interest and Assets. We'llpublishthemonoursiteoncewe'vereviewed.Furthermore,thecooperawas one of the first harmonised taxes within the EU, at least with regard to its framework. Seminar paper from the year in the subject Politics - International Politics - Topic: