

THE LEGAL SOURCES AND STEPS OF THE EUROPEAN TAX HARMONIZATION¹

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ABSTRACT: *This paper tries to summarize the legal sources of the European tax law, the main developing station of the European tax harmonization. As we could mention the European tax law as the European tax harmonization, I collected the primary and secondary law sources of the EU taxation, including the political agreement as for example: the Code of Conduct for Business Taxation. This paper is about what the tax harmonization means, what are the methods and concepts of the tax harmonization, what was in the beginning of the legislation in the Rome Treaty, and now what are the newest challenges in the European taxation. I examined both the direct and indirect taxes' results in the EU, and showed the new Energy Tax Directive and Commission proposal of the Common Consolidated Corporate Tax Base.*

KEYWORDS: *European tax law, EU tax harmonization, legal sources of EU tax law, harmful tax competition, Energy Tax, Common Consolidated Corporate Tax Base (CCCTB)*

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