

# **CONSIDERATIONS AND ARGUMENTS FOR CORPORATE TAX HARMONIZATION. COMPARATIVE APPROACH OF THE ROMANIAN FISCAL CODE AND FRENCH GENERAL TAX CODE**

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**ABSTRACT:** *Even with all the current debates on the harmonization of corporate income taxes within the European Union, the EU countries continue to support their own national corporate income taxes. Still, the growing integration of economic activity is placing bigger and bigger pressures on this problem, as transnational companies are operating more and more across Europe.*

*Debates argue pro and con on this problem, EU, Companies or member countries have different opinions and arguments. The target of this paper is to analyze from a comparative perspective the Romanian and French corporate tax system and to find pro and con arguments for harmonization from the perspective of advantages and disadvantages for countries and companies.*

**KEYWORDS:** *corporate tax, taxable profit, harmonization, tax system*

**JEL CLASSIFICATION:** *K 34, K 23*