

**THE TENDENCIES OF DIRECT TAX HARMONIZATION –  
TACKLING THE DIGITAL TAX AVOIDANCE**

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**ABSTRACT:** *In the European Union the main tendency in the tax policy is fighting against the tax evasion, tax avoidance, fighting against the harmful tax competition. The tax avoidance appears in the harmful tax competition too, and the digital companies - like Google, Apple, Microsoft, Amazon, are often employing it. The digitalism is very important for the economy, it has a lot of good in it, but it can be harm also. One of the most dangerous side is the aggressive tax planning which is connected with the tax avoidance. There are new ways and forms of the digital tax avoidance like “Double Irish with Dutch Sandwich”, or the “Hidden offshore” tax structure which cause double non taxation. The European Union is trying to tackle the tax avoidance and aggressive tax planning with their legal instruments. The OECD BEPS document and the Anti tax avoidance Directive (ATAD), and the Commission’s measures fight off the digital tax avoidance. In this study I point out the problems and new structures of the aggressive tax planning by the digital companies, and analyze the legal instruments against it.*

**KEYWORDS:** *tax avoidance, aggressive tax planning, Double Irish with a Dutch Sandwich, ATAD, OECD BEPS Action Plan, harmful tax competition*

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