

CURRENT CHALLENGE IN FIGHTING AGAINST TAX AVOIDANCE IN THE EUROPEAN UNION: LINK BETWEEN SUSTAINABILITY AND TAXATION

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ABSTRACT: *The main question is there being sustainable taxation? What is the link between sustainability and tax avoidance? What can tax policy do to ensure sustainable taxation in times of pandemic and economic crises? How can connect the fair and simpler taxation with tax avoidance? In this study I analyse the Commission's Communications on the link between sustainability and tax avoidance in the light of the European Recovery Plan. The main objective in the context of the pandemic is to address the double challenge of increasing public revenue to achieve a rapid economic recovery by reducing tax evasion. The Commission aims to lead this transition into a greener and more digital world that is compatible with the principles of the social market economy. Fair efficient and sustainable taxation is central to reaching on this goals: everyone from natural persons to corporations need to pay their fair share of public burden. The commission adopted the Recovery Plan in which there are measures leading to reach the results. Most important goal to building the future of our children and grandchildren by present taxation. In my study, I examine the path and legal instruments to achieve this, drawing conclusions.*

KEYWORDS: *sustainable taxation, fight against tax avoidance, Commission Action Plan, Recovery Plan*

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