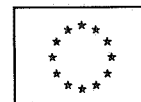
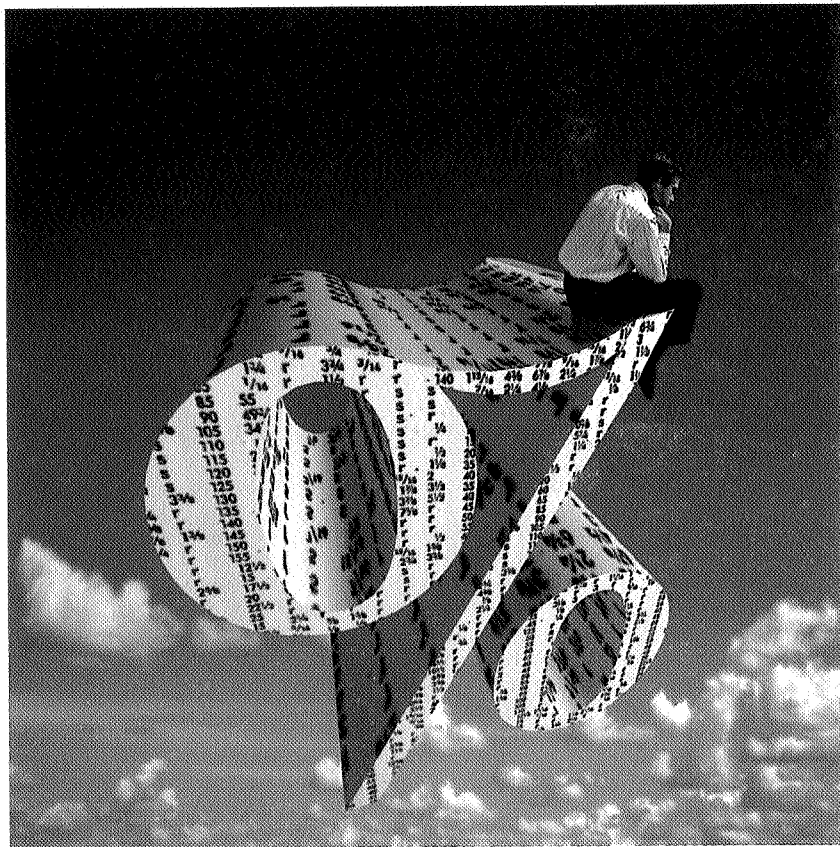
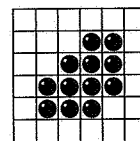


TAXATION IN THE SINGLE MARKET





Community tax policy aims for tax harmonization where this contributes to the smooth functioning of the European Community's single market. Harmonization involves both direct and indirect taxes.

Tax harmonization not only will have to facilitate freedom of movement but will also have to be accompanied by a substantial easing of the administrative burdens on firms and individuals.

ISBN 92-826-1599-5

* OFFICE FOR THE OFFICIAL PUBLICATIONS
* OF THE EUROPEAN COMMUNITIES
* ***
L-2985 Luxembourg



TAXATION IN THE SINGLE MARKET

Manuscript completed in June 1990

Cover page: Colothèque sprl

Graphics: Alain PERICHON

Drawings: Mario RAMOS
