

PORESKI SISTEM PRED IZAZOVIMA EVROPSKE EKONOMSKE INTEGRACIJE

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Abstract: *All countries in transition have opted for Europe an economic integration, i.e. European Union. Reliance on Western countries' experience does not mean literally copying, or downloading other people's solutions in the tax system, regardless of their own conditions and needs. After all, if you want to copy, the question arises about who should be copied, because the tax structures themselves are different between the EU countries or the OECD. The interdependence between economic integration and taxation is multiple and significant. The very existence of national tax systems (created according to the demands of national economies) in the context of highly diluted and intertwined international trade and financial transactions, suggests that the effects of tax policy far exceed the boundaries of each country and necessarily impinge on their interference. Economic integration has greatly increased the mobility of production factors, especially capital, as well as the mobility of international companies. And precisely from this conflict of interest from the accelerated process of globalization and still nationally determined tax policies, all the most important problems of taxation on the international plane arise, such as tax competition, double taxation and tax evasion. Precisely the reasons why economic integration has become so interesting and important for tax policy holders are the problems of: 1) international tax competition, 2) double taxation, and 3) tax evasion.*

Key words: *European Union, Tax system, Tax competition, Tax evasion, Tax harmonization.*