

TAXATION PAPERS

A HISTORY OF THE “TAX PACKAGE” THE PRINCIPLES AND ISSUES UNDERLYING THE COMMUNITY APPROACH

by

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intergovernmental transfers facilitating the implementation of unanimous agreements could be useful – at least in theory — in certain specific cases. Lastly, the optimal structure for tax negotiations should be considered. The nub of the issue is whether to foster the existence of a loose negotiating structure based on a body of high-level working groups or to try and integrate these working groups into a more stable and coherent framework such as a Tax Policy Committee.

The Tax Package has brought major advances in matters of tax policy at EU level. Besides stimulating thought and discussion on tax competition, it has raised awareness among the Member States of the interdependence of their tax policies and of the potential benefits of cooperation at EU level.

