9 de abril de 2016

Pongan su nombre, apellidos y DNI en TODAS las hojas.
Al finalizar el ejercicio, introduzcan las hojas dentro del sobre.

SEGUNDO EJERCICIO – TRADUCCION

TAXATION

The EU does not have a direct role in raising taxes or setting tax rates. The amount of tax you pay is decided by your government, not the EU.

The EU's role is to oversee national tax rules – to ensure they are consistent with certain EU policies, such as:

- Promoting economic growth and job creation.
- Ensuring the free flow of goods, services and capital around in the single market of the EU.
- Making sure businesses in one country don't have an unfair advantage over competitors in another.
- Ensuring taxes don't discriminate against consumers, workers or businesses from other EU countries.

Furthermore, EU decisions on tax matters require unanimous agreement by all member governments. This ensures that the interests of every single EU country are taken into account.

VAT & excise duties

For some taxes, such as VAT or taxes on petrol, tobacco and alcohol (excise duties), all 28 national governments have agreed to broadly align their rules and minimum rates, to avoid distorting competition across borders within the EU.

Corporate & income tax

For other taxes, such as company and income tax, the EU's main role is to ensure that principles such as non-discrimination and free movement in the single market are followed. Increasingly, a coordinated EU approach is needed among all member countries to do this, as well as tackle common challenges such as tax evasion.

Tax revenue

The EU also has no say in how countries spend their tax revenues. However, due to the increasing interdependence of EU economies, countries that overspend and go into too much debt could jeopardise growth in their neighbours and undermine the stability of the eurozone.

To minimise this risk, EU countries try to coordinate their economic policies closely, partly based on recommendations from the Commission. Some of these recommendations refer to national tax policies, seeking to make them fairer, more efficient and more growth-friendly.

TAX IN THE SINGLE MARKET

Breaking down tax barriers

Personal and company taxes are mainly the responsibility of the individual EU countries. However, under EU rules, they should not create barriers to mobility in Europe. Individuals who move to another EU country, or companies who invest across borders, can face taxation in two or more countries or struggle with complicated administration.

There are treaties in place between most EU countries designed to eliminate double taxation but they may not cover all taxes or all cross-border situations, and may not be applied effectively in practice. The Commission works in several ways to resolve these problems. This ranges from proposing coordinated solutions to governments to – if necessary – taking legal action if there is discrimination or breach of EU law.

Standardised taxation of goods & services

The single market allows goods and services to be traded freely across borders within the EU. To make this easier for businesses – and avoid competitive distortions between them – EU countries have agreed to align their rules for taxing goods and services.

Minimum tax rates are in place for VAT and excise duties, along with rules on how these taxes should be applied. Governments are free to apply their own national rates above the EU minimums if they wish.

The Commission is currently working to reform the EU VAT system, to make it simpler, more fraud-proof and efficient in the revenues it delivers to national governments.