Highlights of Taxation for International Comparison

Mária Benesik
Keleti Károly Faculty of Economics, Budapest Tech
bencsik.maria@kgk.bmf.hu

Abstract: The objectives of the article are to introduce some important characteristics comparing them with international practices on the base of OECD method. The point of the OECD based method is to investigate the proportion of direct and indirect taxes in the structure of state incomings as well as some connections between taxation and economic growth. Furthermore, the article draws up the attitude of the Commission of European Communities towards aligned tax systems with particular emphasis on harmonization of the member states on the inside market. Main basic principles: Elimination of discrimination and double taxation. Prevention of default and tax abuse. Curtailment of costs because they are high due to different kinds of tax systems. Special case of the EU because its tax system is not unified. Its community rules apply to indirect taxes only. (sales tax and excise tax). Finally, the article bring out some important changes because of legal harmonization in the field of indirect taxes.