



Businesses taxation in E.U. countries

Ionel BOSTAN, Bogdan C. ANDRONIC - "Petre Andrei" University of Iasi

Direct taxation need to respect the fourth liberties revealed by the U.E. laws and the right to initiate firms and other types of association. There are a few things in U.E. law about direct taxation. In this field, to obtain a good management procedure is the most important things and the U.E. institutions are trying to create some aspects in order to harmonize the direct taxation instruments.