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Fiscal Stability through Tax Harmonization – the Concept of CCCTB in the European Union

Abstract. *In the field of tax harmonization, a proposal for the harmonization of corporate tax systems was formulated as early as 1975, but it could not be adopted, since it did not provide for a harmonization of the tax profit rules. At this point, the CCCTB proposal from 2011 and the amendment proposal based on it from 2016 – that is, almost 36 years and 41 years later – are re-established. However, no "full harmonization" is being pursued and no fully compulsory application of the now two-step CCCTB concept is to be introduced. It is unlikely that the concept will be unanimously adopted and implemented by all 28 EU Member States. One major reason for this is certainly the fact that the new (as well as the old) proposal only contributes to a so-called "partial harmonization" and thus, in effect, counteracts itself. Only a fully harmonized EU corporation tax could ultimately ensure that the fundamental principle of tax law – the principle of fiscal justice – and the closely connected fiscal principle as well as the efficiency principle can be met. If taxation takes place in this sense, distortions of economic decisions, aggressive tax planning and double taxation and/or non-taxation can be avoided and the tax revenues for the tax administration can be kept stable.*

Keywords: *CCCTB, tax harmonization, fiscal stability*

Introduction

In the European Union, corporate tax rates for corporations vary between 10% and 35% [BMF 2017]. In combination with the individual tax base (profit determination regulations), the type of the corporate tax system and additional tax types to be considered, this results in a strongly fluctuating tax burden which leads to serious **disadvantages**. Firstly, it provides a strong incentive to internationally active companies to avoid high taxation. This leads to **information distortion concerning location, investment type and financing**. An efficient resource allocation is no longer guaranteed: capital is no longer controlled by the yield to be achieved, but by taxes. Without the removal of such distortions, the economic objectives of the Treaty on the Functioning of the European Union (formerly the European Community Treaty) would be jeopardized, i.e. the competitiveness of EU-based enterprises would be limited and the EU community as a whole would have to face welfare losses [BMF 2007]. Secondly, owing to differences in the national tax systems, there has been a significant rise in **aggressive tax planning resulting from a deliberate profit shifting to low-tax countries** over the past decade. Thirdly, if national regulations are adopted without taking into account the cross-border dimension of business activities, there will be easily discrepancies between the interaction of different national corporation tax regimes. Such discrepancies generate **risks of double taxation and/or non-taxation** and thus hinder the smooth functioning of the internal market [EC 2016a: 2]. Examples include exit taxation, the transfer pricing problem and so-called qualification conflicts [Eggert 2015: 525-527]. The Member States are therefore finding it increasingly difficult to protect their national tax bases against erosion and profit shifting. Only a Common Consolidated Corporate Tax Base (abbreviated as CCCTB) could provide a long-term remedy, according to the European Commission [EC 2016a: 2]. The aim of the following contribution is therefore to examine the extent to which the CCCTB developed by the European Commission is able to harmonize the European company tax law and lead to a necessary stabilization of tax revenues in the Community area as a result. In addition, the author tries to determine which "screws" need to be rotated in order to achieve this goal better. In the following sections, the (old and new) directive proposals will be presented first (Part 1). In Part 2 the definition of tax harmonization as such and its possible "optimal design" in the EU are discussed in more detail. Finally, in Part 3 the author examines to what extent the new approach to taxation can help to ensure fiscal stability.

1. The concept of CCCTB

1.1. The "old" version dated March 2011

The content of the directive proposal for a CCCTB of 16 March 2011 [EC 2011a] was a concept for a uniform ("harmonized") set of rules that European companies could use to determine their taxable profits. Only a harmonization of the corporate tax base was envisaged. The primary objective of the proposal was

to avoid exorbitant costs by means of a fundamental simplification of European tax law: European[1] companies still have 28 different rules for determining their taxable profits and have to file tax returns in each Member State in which they operate. This results in high declarations or compliance costs for companies and considerable administrative and control costs on the part of the national financial administrations. By introducing a CCCTB, it would now be possible to apply only a single set of rules across the EU for the purpose of calculating the tax base for a company or a group of companies, and to submit tax declarations to a single European tax authority. Another purpose of the CCCTB was to **facilitate the expansion of companies**. The determination of the tax base in other Member States by means of different national regulations is often an insurmountable obstacle to the expansion of business activities. By applying the CCCTB, however, companies would have to deal with a single tax system and a tax authority. This would be a great opportunity for SMEs in particular, which unlike large corporations, cannot afford expensive advice from tax consultants and auditors. Finally, the CCCTB could also **increase the attractiveness of the European Union for third-country investors**. Companies operating in third countries (such as the USA or China) have only to deal with one national tax system. Third-country companies willing to invest in the EU, however, are faced with 28 different European systems that differ from their own tax system, which increases tax expenses and costs. This would not be the case given a single set of rules (in the form of the CCCTB) and a single point of entry for the submission of tax declarations [EC 2011b].

Relevant changes in European corporate taxation are the following:

1. The **CCCTB system** should be **applicable as an option** [EC 2011a, art. 6]. Companies operating within a single national tax system would not be obliged to switch to a new tax system with high change-over costs [EC 2011b]. The Directive has priority over treaties concluded between Member States [EC 2011a, art. 8]. Companies willing to join the system would, however, be obliged to apply the CCCTB for a period of at least five years [EC 2011a, art. 105].

2. The **harmonized tax bases of members of a group of companies ("Group") have to be consolidated** [European Commision 2011a, art. 9-16 and 57 § 1]: Each group member has to determine its individual positive or negative CCCTB tax base and balance it with the harmonized tax bases of the other group members (keyword "cross-border loss compensation"). Provided that the **consolidated tax base** determined in this way is positive, it is allocated to each member of the group on a pro rata basis by means of a formula developed specifically for this purpose [EC 2011a, art. 86 ff.] (see also below). In the case of a negatively consolidated tax base, the (unrestricted) loss is carried forward and balanced with

[1] In the following article, the term "Europe" refers only to the 28 Member States of the European Union.

the next consolidated tax base [EC 2011a, art. 57 § 2]. In the calculation of the consolidated tax base, it should also be borne in mind that profits and losses from transactions carried out directly between members of a group are disregarded [EC 2011a, art. 59 § 1].

Example 1 [cf. also EC 2011b]:

A CCCTB group consists of companies **G** and **P**. Company G is located in Trier (**G**ermany) and company P in Poznań (**P**oland). Company G achieves a negative harmonized tax base (loss) of €8 000 000 and P a positive harmonized tax base (profit) of €20 000 000. The Group's consolidated tax base therefore amounts to €12 000 000 (profit of P minus loss of G).

3. For the purposes of **determining corporate tax in keeping with CCCTB,** it is necessary to determine whether tax is calculated for an individual company (case 1) or a group of companies (case 2). In the first case, the tax base pursuant to CCCTB must be determined and then the national tax rate must be multiplied [EC 2011a, art. 103].

Example 2:

A corporation based in Poznań (Poland) calculates a tax base in accordance with CCCTB for the tax year 2016 in the amount of €5 000 000. The corporate tax to be paid therefore amounts to €950 000 (19% of €5 000 000; cf. Fig. 1). If the corporation would be located in Trier (Germany), corporate tax would amount to €750 000 (15% of €5 000 000; cf. Fig. 1).

In the second case ("a group of companies"), the proportion of the group member in the positively consolidated tax base is to be determined by means of a formula [EC 2011a, art. 86 § 1]. The formula is based on the factors of sales S, labor – represented by payroll P and the number of employees E – and assets A (for example property, plant and equipment including buildings, aircraft and machinery), all three being equally weighted:

$$\text{Share} = 1/3\ [S^{A}/S^{Group} + 1/2\ (P^{A}/P^{Group} + E^{A}/E^{Group}) + A^{A}/A^{Group}] \times \text{consolidated Tax Base}$$

The national corporate tax rate applicable to the share of the respective group member is to be applied [EC 2011a, art. 103].

Example 3 [cf. EC 2011b]:

Companies G (Germany) and P (Poland) form a CCCTB group. The (positive) consolidated tax base is €450 000 000. Company G has capital of €100 000 000, a payroll of €100 000 000, 1000 employees and sales in Member State G of € 1 000 000 000. Company P has capital of €200 000 000, a payroll of €200 000 000, 2000 employees and sales in Member State P of €2 000 000 000. The pro rata tax bases for G and P are thus:

$$\text{Share G} = 1/3\ [1/3 + 1/2\ (1/3 + 1/3) + 1/3] \times €450\ 000\ 000 = €150\ 000\ 000$$

$$\text{Share P} = 1/3\ [2/3 + 1/2\ (2/3 + 2/3) + 2/3] \times €450\ 000\ 000 = €300\ 000\ 000.$$

Company G in Germany would therefore pay corporate tax in the amount of €22 500 000 (15% of €150 000 000) and company P in Poland in the amount of €57 000 000 (19% of €300 000 000).

1.2. The "new" version dated October 2016

Based on the directive proposal of 16 March 2011, the European Commission published two new proposals on 25 October 2016 with a (more or less pronounced) consideration of the opinions and criticisms of various Member States and the general public: the Directive on a Common Corporate Tax Base ("CCTB") [European Commision 2016a] and the Directive on a Common **Consolidated** Corporate Tax Base ("CCCTB") [EC 2016b]. These drafts are to be implemented in a two-step plan: from 1 January 2019 the CCTB is to be applied in the EU [EC 2016a, art. 70 § 1]. After another two years, the regulations of the CCCTB are to be implemented – starting from 1 January 2021 [EC 2016a, art. 80 § 1].

In the **CCTB** proposal, a compulsory (that is, not "merely" optional) harmonized profit determination is foreseen for companies forming part of a group which achieves a consolidated total turnover of more than €750 000 000 (previous year) [EC 2016a, art. 2 § 1]. In addition, the proposal has been extended by the addition of:

– an updated permanent establishment definition [EC 2016a, art. 5],
– an increased deduction for research and development costs [EC 2016a, art. 9],
– a kind of equity interest deduction ("allowance for growth and investment", abbreviated as AGI) [EC 2016a, art. 11],
– an interest limitation rule (in the context of the Base Erosion and Profit Shifting – known as BEPS – initiative) [EC 2016a, art. 13],
– an exit taxation [EC 2016a, art. 29] and Controlled Foreign Corporation (CFC) rules [EC 2016a, art. 59 ff.],
– the detection of so-called hybrid mismatches [EC 2016a, art. 61].

In the second step, the provisions of the **CCCTB** are to be applied primarily with regard to the consolidation of the harmonized tax bases, including the necessary non-consideration of intra-group transactions, and the subsequent formal division. The formula was adopted unchanged from the 2011 proposal directive. The national corporate tax rate is to be applied to the split consolidated tax base: harmonization of the corporate tax rates is still not foreseen.

2. The meaning of Tax Harmonization

Harmonization in general means "unification" or "equalization." The CCCTB proposal presented in Part 1 sets the standard for the corporate's tax base for companies operating in the EU. There is no provision for the harmonization of national corporate tax rates. In this part, three fundamentally conceivable forms of tax harmonization will be presented and discussed in more detail below [cf. BMF 2007]. Specifically, these are the basic forms of tax harmonization (sorted with descending intensity of harmonization): harmonization of national corporate tax systems, harmonization of corporate tax rates, creation of an EU-wide consolidated corporate tax base.

2.1. Harmonization of national corporate tax systems

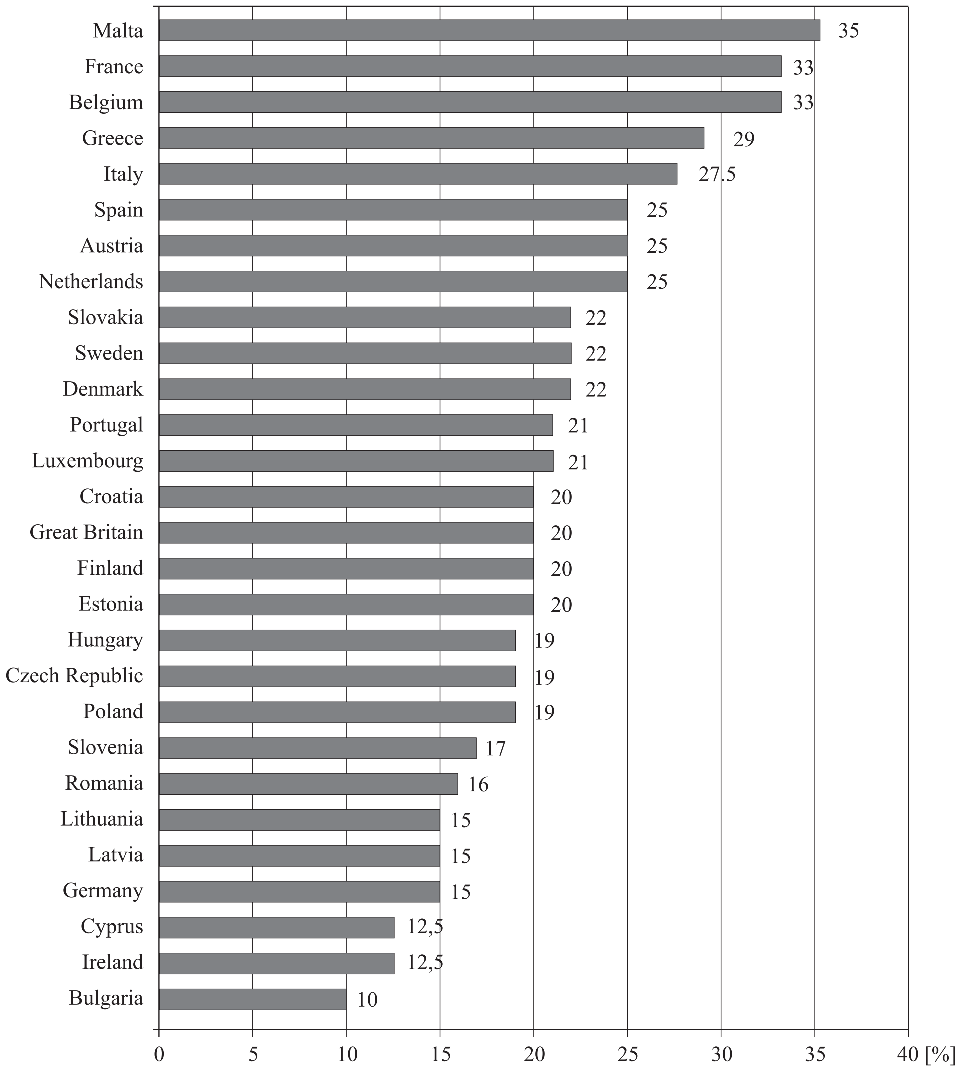
The idea of an extensive, sometimes detailed, harmonization of the national tax systems was already the focus of the so-called "Neumark Report" [EWG 1962] as early as 1962 and still does not appear to be feasible. In the past, this was mainly due to the fact that the EU Commission and expert groups were primarily concerned with measures relating to national taxation and did not pay much attention to prospects for the development of international corporate taxation in the internal market. Without attempts to achieve such a model, substantial tax obstacles to cross-border business activities cannot be eliminated. The harmonization of the national corporate tax systems (so-called **full harmonization**) would also meet with considerable political resistance because of the resulting interventions in national tax sovereignty. A typical example of this is the CCCTB proposal from 2011, which is far from being fully harmonized (see below for more details). Last but not least, the fact that the extent to which welfare gains achievable through tax harmonization can be realized is difficult to quantify, and individual Member States could suffer considerable welfare losses through full harmonization.

2.2. Harmonization of corporate tax rates

There are (still) 28 different national EU corporate tax rates. Chart 1 provides an overview of the spread of corporate tax rates in the EU for the year 2016.

Since the tariff burden of corporate profits plays a prominent role in the taxation of profits, a harmonization of the corporation tax rate would, in itself, contribute significantly to a reduction of distortions concerning location, investment and financing decisions of corporations. However, this would mean renouncing a central element of national tax sovereignty. As a result and in view of the subsidiarity principle, this "weakened" form of full harmonization is also not being pursued at present. Notwithstanding this, an exclusive adjustment of the tax rates would be insufficient, since the influence of different profit determination regulations remains to the level of effective charges. Moreover, the isolation of national tax

Chart 1. Different corporate tax rates in the European Union 2016



Source: based on BMF 2017: 16.

bases by virtue of the residence and source principle causes substantial obstacles to cross-border business activities in the internal market. Finally, the coexistence of residence and source principle is also responsible for the growing conflicts over the distribution of tax revenue between Member States and the associated collisions with EU law caused by domestic measures against the transfer of profits to low-tax countries.

2.3. Creation of an EU-wide consolidated corporate tax base

The CCCTB concept is a feasible form of tax harmonization: unification is, however, limited to the determination of the tax base, harmonization of tax rates is not foreseen. One speaks in this context of a "**partial harmonization.**" It is unclear in which way this concept is to differ from the "full harmonization" (section 2.1) and the partial harmonization according to section 2.2. In its resolution of 16 December 2016, the Federal Council in Germany issued a detailed statement on this point [Bundesrat 2016]. On the one hand, it can be seen that an EU-wide uniform and consolidated corporate tax base, supported by all Member States,

– increases the transparency of company taxation,

– reduces the tax compliance costs for companies and the fiscal administrative costs resulting from dealing with the currently 28 different national tax systems,

– eliminates existing obstacles to the internal market and facilitates cross-border activities.

On the other hand, there still many open points that need to be clarified. This includes in particular the following:

1. The uniform and consolidated corporate tax base should be equally compulsory for all taxable groups of companies: A semi-compulsory system must be considered, which requires consolidation only for taxable groups of companies which fulfill certain size criteria. In the optional version, the financial authorities would have to administer two systems, including deviating procedural rights, in parallel. This would not only lead to a renewed "complication" of European tax law, but also a considerable increase in administrative and control costs.

2. The formula provided for in the proposal directive does not currently allow for proper distribution of the tax base to the Member States concerned. High-tech industries are, for example, disadvantaged by the fact that the value of self-constructed intangible assets is not included in the distribution of the consolidated tax base.

3. A harmonization and consolidation of the corporate tax base without simultaneous adjustment of the nominal tax rates will lead to an additional tax competition on the taxation of mobile economic factors. As a result, ultimately all Member States are losing more and more tax substrates. Therefore, the harmonization and consolidation of the tax base should be accompanied by a harmonization of tax rates, at least by establishing a tax rate corridor with a substantial downward restriction.

3. Tax Harmonization leads to Fiscal Stability – which way and why?

Partial harmonization is fundamentally suboptimal (for reasons see Part 2). Only a fully harmonized tax, i.e. a harmonization of all national EU corporate tax systems, could ulitmately help to "fill the holes in the European state treasuries" and ultimately keep tax revenues in the European Union at a constant level. In other words, full harmonization leads to fiscal stability. This connection can be explained by the following three general tax principles. The principles were developed by the Working Group on the "Common Consolidated Corporate Tax Base" of the European Commission [2004]. These principles can provide a kind of evaluation framework or should serve to elucidate the fact that a fully-harmonized tax has the structural elements necessary to achieve the objective of fiscal stability – at least in the medium to long-term.

The three principles include: the fundamental principle of fiscal justice, the fiscal principle and the efficiency principle.

3.1. Fundamental principle of fiscal justice

It is also referred to as the principle of equal taxation according to the performance or performance principle [Tipke 2000a: 480]. According to this, a fiscal purpose tax (= all tax types except for so-called steering taxes, see also under 3.2). Fiscal principle [Tipke 2000a: 495]) is "fair" when taxpayers are taxed according to their economic performance: taxpayers with the same capacity have to bear the same tax burden while those with different performance must be taxed differently [Birk 2000: 104]. The performance principle is based on the economic (in contrast to the mental or physical) performance expressed in terms of income [Tipke 2000a: 481]. This is linked to the tax performance [Tipke 2000a: 496]. The tax performance is defined as the tax base for a fiscal purpose tax. The performance principle has completely European roots [Tipke & Lang 2005: para. 4 point 82]. Some European constitutions even explicitly admit of taxation according to economic performance. In Germany, for example, the equality of taxation becomes more concrete in Art. 3 (1) of the German Constitution. The performance principle should therefore be accepted across the Community [Hey 2005: 325]. Tax equality can only be achieved within the same fiscal framework [Birk 2000: 108]. This corresponds to the intention of the common market or internal market. In the European context, therefore, the principle of performance can also be described as an internal market principle. In order to reduce differences in the tax burden between the Member States' national tax regimes and thus reduce considerable disparities in the tax treatment of taxpayers, it is urgently necessary to seek harmonization [Birk 2000: 109]. A fair EU tax system requires a fully harmonized tax system that identifies equal tax issues equally and different tax situations differently according to the economic performance [Everett 2006: 368; BMF 2007]. A German tax law scientist named Klaus Tipke formulated this many years ago as follows: "Europe as an economic and monetary union needs as far as possible a harmonized tax law with the ultimate goal of a European tax code, standardized in a European Tax Law Book" [Tipke 2000b: 9].

3.2. Fiscal principle

The fiscal principle is closely linked to the principle of fiscal justice: the result of a fair tax is essentially the expression of its ability to fulfill its basic purpose. This consists in obtaining revenue for fulfilling sovereign tasks and imparting desired economic incentives [Tipke 2003: 872]. It is undisputed that the European corporation tax is one of the most basic sources of revenue [OECD 2016].[2] For example, the revenue from German corporation tax for the year 2016 amounted to €27 442 000 000 [BMF 2016]. With a fully harmonized EU corporation tax, it can be assumed that not only will overall European tax revenues increase considerably in the short term, but also tax levels will stabilize in the medium to long term:

1. Member States would no longer be able to facilitating the excessive diversion of profits since differentiation into high and low tax countries would not exist anymore. Corporations would be taxed equally in the European Union, irrespective of which Member State they are established in. An aggressive tax planning through a deliberate profit shifting to low-tax countries would no longer be necessary. Cases of EU-wide double- and/or non-taxation due to the divergent tax systems of the Member States would also become a thing of the past. The effects on the area of exit taxation would be particularly favorable. In addition, an unification of transfer prices and an elimination of qualification conflicts (keyword "hybrid mismatches") would be expected [cf. Eggert 2015: 527].

2. The administrative and control costs of the European tax administrations could be reduced: There would be only one compulsory tax regime: measures to avoid international double or multiple taxation would be just as superfluous as 28 national corporate tax systems. The net revenue (= gross revenue minus administrative and control costs) from the harmonized EU corporate tax would increase. Furthermore, there would be no need to refer to the European Court of Justice (ECJ) in order to have national regulations checked for compatibility with the European law [Everett 2006: 368].

[2] In this context, however, it should be noted that even low income taxes can always provide a positive contribution to meeting the government's financial needs.

3. With a fully harmonized corporate tax, the competitiveness of the European Union could be increased against third countries: third-country investors would only have to deal with a one single EU corporate tax system [EC 2004].

3.3. Efficiency principle

The question is whether a tax is to be classified as efficient or as a decision-neutral one. A tax is designated as decision-neutral if it causes no distortions of individual behavior and, consequently, no loss of welfare (additional charges) [Scheffler & Wigger 2006: 2446]. A **fully harmonized EU fiscal purpose tax** could make a positive contribution to the **neutrality of decision-making within the European Union**[3]:

1. This would result in investment decisions made according to economic criteria for the best location within the EU. We then speak of the location neutrality of taxation. This avoids "allocation **in**efficiency", i.e. the choice of investment locations where the capital is not the most productive [EC 2004].

2. Capital Export Neutrality (CEN) and Capital Import Neutrality (CIN) could also be achieved through a fully harmonized tax. CEN refers to the situation when domestic investments made by an investor are treated in the same way as its foreign investments and is generally considered fulfilled if income, irrespective of whether it comes from a domestic or foreign source, is only taxed in the state of residence (= application of a resident-oriented concept of taxation on the basis of worldwide income by the participating countries = "unlimited tax liability"). CIN, on the other hand, means that domestic and foreign investors in the same local market are treated equally for tax purposes, that is, the participating countries pursue a source-oriented, territorial taxation concept ("limited tax liability") [Eeropean Commission 2004]. A harmonized EU tax would ensure both CEN and CIN.

Conclusions

The present study has focused on why and to what extent a harmonized EU corporation tax is appropriate and necessary in order to stabilize (future) overall European tax revenues in the medium to long term. Partial harmonization – as currently proposed by the European Commission in the form of the CCCTB concept – does not lead to the desired success. Such a "weakened" form of harmonization in the European Union will only perpetuate distortions of economic decisions, the need for international tax planning and double and/or non-taxation

[3] In isolation, a harmonized tax is not compatible with the efficiency principle. If EU external investors or investments are included in tax planning, the unified EU corporate tax will compete with the taxation system of third countries [cf. Kellersmann & Treisch 2002: 74-75].

problems. Although from an economic point of view full harmonization is always preferable, it must not be forgotten that many open points still need to be clarified. A very important aspect is the question of **political enforceability** of **such a fully harmonized tax**. Acting in accordance with a special legislative procedure, the Council could adopt directives for the alignment of the laws, regulations and administrative provisions of the Member States, which directly affect the establishment or functioning of the internal market. The adoption must be unanimous and in consultation with the European Parliament and the Economic and Social Committee [TFEU, art. 115]. If the required unanimity of the Member States concerned is not achieved in the Council, implementation in the form of so-called "enhanced cooperation" between individual Member States would be possible. In the case of enhanced cooperation, only a core stock of at least nine Member States will adopt and implement the directive proposal [TEU, art. 20 § 2]. Once enhanced cooperation has been established, it will be open to non-participating Member States interested in joining the system later on [TEU, art. 20 § 1; TFEU, art. 328]. Especially in the recent past (keyword: "CCCTB concept 2011") it has once again become clear that the unanimity demanded by the Council is pointing the way. A further problem that should not be underestimated in this context is probably **the lack of flexibility** of such a corporate tax: any subsequent amendment to the harmonization directive would have to be approved **unanimously** by all Member States. On the grounds of procedural economy, however, it is likely that the Council itself would be authorized in the directive regulating the central questions to adopt subsequent amendments without the need to vote by a qualified majority. Sometimes, a special committee procedure is used to make it possible to adapt specific details more flexibly to facilitate technical progress. In summary, fiscal stability is achieved through full harmonization. It is not yet foreseeable how long it will take to reach this level of harmonization. However, the harmonization process has already been underway for some time. The CCCTB proposal should, therefore, be welcomed in every case and evaluated as a step in the right direction.

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Steuerstabilität durch Steuerharmonisierung – das Konzept der GKKB in der Europäischen Union

Zusammenfassung. *Im Bereich der Steuerharmonisierung wurde bereits im Jahre 1975 ein Richtlinienvorschlag zur Vereinheitlichung der Körperschaftsteuersysteme formuliert, der jedoch nicht verabschiedet werden konnte, da er nicht auch eine Harmonisierung der steuerlichen Gewinnvorschriften vorsah. Genau an diesem Punkt knüpfen der GKKB-Vorschlag aus dem Jahr 2011 und der hierauf basierende Änderungsvorschlag aus dem Jahre 2016 – also fast 36 bzw. 41 Jahre später – wieder an. Jedoch wird keine „Vollharmonisierung“ angestrebt und es soll auch keine vollumfänglich verpflichtende Anwendung des nun zweistufigen GKKB-Konzepts eingeführt werden. Die Chancen für die einstimmige Annahme und Umsetzung durch alle 28 EU-Mitgliedstaaten stehen nicht besonders gut. Ein wesentlicher Grund hierfür ist sicherlich auch darin zu sehen, dass der neue (wie alte) Vorschlag lediglich zu einer so genannten „Teilharmonisierung“ beiträgt und somit im Endeffekt sich selbst konterkariert. Ausschließlich eine vollharmonisierte EU-Körperschaftsteuer könnte letztlich bewirken, dass dem Fundamentalprinzip der Steuerrechtswissenschaften – dem Prinzip der Steuergerechtigkeit – und dem hiermit eng verbundenen Fiskalprinzip wie auch dem Effizienzprinzip entsprochen werden kann. Findet nämlich eine Besteuerung in diesem Sinne statt, können Verzerrungen ökonomischer Entscheidungen, aggressive Steuerplanung wie auch Doppel- und Nichtbesteuerung vermieden und damit einhergehend die Einnahmen für den Fiskus stabil gehalten werden.*

Schlüsselwörter: *GKKB, Steuerharmonisierung, Steuerstabilität*