A C T A   U N I V E R S I T A T I S   N I C O L A I   C O P E R N I C I
DOI:http://dx.doi.org/10.12775/AUNC_ZARZ.2016.035   ZARZĄDZANIE XLIII–NR3(2016)

Pierwsza wersja złożona 31.03.2016
Ostatnia wersja zaakceptowana 12.06.2016

ISSN (print) 1689-8966
ISSN (online) 2450-7040

Agnieszka Szewczyk-Gołąb *

TAX HARMONIZATION IN THE EUROPEAN UNION AND THE DEVELOPMENT OF ENTREPRENEURSHIP IN THE FIELD OF SMALL AND MEDIUM-SIZED ENTERPRISES

S u m m a r y**:** Entrepreneurship is a key element of market dynamism. Its development is conducive to market entry of new economic entities, which stimulates the growth of competition and economic development. One of the fundamental objectives of the European Union is to create a common internal market and the conditions conducive to such demands, like freedom of movement of goods, services, capital and people and a system to ensure undistorted competition. It is possible due to the measures supporting the development of entrepreneurship and in particular through the creation of favorable tax conditions.

This article is dedicated to the presentation of selected corporate taxes both in Poland and the European Union.

K e y w o r d s: entrepreneurship, tax harmonization, competitiveness,

K l a s y f i k a c j a J E L: L21

* Adres do korespondencji: Agnieszka Szewczyk-Gołąb, Uniwersytet Ekonomiczny w Krakowie, ul. Rakowicka 27, 31-510 Kraków; e-mail: agnieszka.go2events@gmail.com.

CHARACTERISTIC AND CLASSIFICATION OF SME SECTOR IN POLANDD AND EUROPEAN UNION

The company is currently the most common form of business organization participating in the exchange market in a systematic and orderly manner. The main determinant to include enterprises into SME is their status of economic operator regardless of its legal form [Sudoł, 2006, p. 37]. The category of micro, small and medium-sized enterprises (SMEs) are presented in the table below:

Table 1. Determinants of the SME sector

Enterprise category	Headcount	Annual turnover	or	Annual balance sheet total
Medium-sized	< 250	≤ € 50 million		≤ € 43 million
Small	< 50	≤ € 10 million		≤ € 10 million
Mikro	< 10	≤ € 2 million		≤ € 2 million

Source: M. Strużycki, *Zarządzanie małym i średnim przedsiębiorstwem – uwarunkowania europejskie*, Difin, Warsaw 2002, p. 23

Micro, small and medium-sized enterprises are the driving forces of the European economy. We can say, that they are an essential source of jobs which can create entrepreneurial spirit and innovation in the EU. They play an important role in fostering competitiveness and employment. The importance of the SME sector should be also analyzed from the point of view of economic growth. As shall be based on the share of small businesses in the creation of the country's GDP [Czarkowska, 2000, p.2015]. Over the last twenty years we have increased by more than 10%. In 2008, SMEs produced 46.9 of Polish GDP. This share does not differ visibly from the average rate of this indicator in other countries of the European Union [Bednarz, Gostomski, 2009 s. 26].

Table 2. Percentage share of companies in the creation of Polish GDP in 2012

Sector	Percentage of the indicator in 2012.
The share of the entire business sector	73%
The share of the entire SME sector	48,5%
The share of medium-sized enterprises	11%
The share of small enterprises	7,8%
The share of micro-enterprises	29,7%

Source: own study based on: Raport o stanie sektora małych i średnich przedsiębiorstw w Polsce w latach 2012–2013, Bożena Lubińska - Kasprzyk (red.), PARP, Warsaw 2014, p. 14.

According to the Eurostat, participation of the business sector in GDP in Poland is almost at the same level as the average value for the EU countries (47.8% in 2011.). However, this is not a satisfactory outcome from the view of development rate in the Polish economy as well as its needs and development opportunities because the corporate sector is a major factor in the economic development of the country [Czarkowska, 2000, p. 215].

In microeconomic analysis of SMEs, it is worth to pay attention to their characteristics and organizational management. A positive impact on the activities of small businesses in this area are [Nogalski, Karpacz, Wójcik-Karpacz, 2004, p. 83-90]:

- Transparent organizational structure
- The flow rate of information
- A small number of managerial levels
- The lack of anonymity among the employees and functions

In the literature there has been reported two types of barriers to the development of the SMEs, barriers macroeconomic (external nature) and barriers microeconomic (internal nature). The most important of them are presented in the figure below [Piech, Kulikowski, 2003, p. 236-240].

Graph 1. Selected internal and external barriers to the functioning and development of small and medium-sized enterprises

Source: K. Piech, M. Kulikowski, *Przedsiębiorczość szansą na sukces rządu, gospodarki, przedsiębiorstw, społeczeństwa*, Instytut wiedzy SGH, Warsaw 2003, p. 236-240

In summary, it is important to take care to create favorable conditions to development of small and medium-sized enterprises because they leverage the Polish and European economy.

THE HARMONIZATION OF CORPORATE TAX IN THE EUROPEAN UNION

Currently, the concept of taxation is not controversial. Most of the authors focusing on the tax issues which present the definition of tax almost unanimously. Small differences are the result of a wider or narrower view of the studied subject**.** Classification OECD limits term taxes to compulsory and free cash benefit in favor of the central government, which consists of government and self-government, government agencies and social security system. Most economists uses a broader definition of taxes emphasizing that it is the provision of non-refundable general and collected by other public law relationships. It is also regulated by the legal acts and its task is to supply public coffers [Revenue Statistics, 2007, p. 18].

The characteristics of the tax include [Litwińczuk, 2001, p. 16]:
- tax is the provision of one-sided
- cash nature of the provision of tax

- the forced nature of the tax benefits
- non-refundable nature of the provision of tax
- tax is the provision of unpaid
- tax is the provision of a general nature

- there is the obligation to respect legal norms

In practice, there is not one but a dozen or so of taxes constituting the tax system. A large variety of taxes and forms of their collection requires their classification.

One of the fundamental objectives of the European Union is to create a common internal market and the conditions for implementation of such demands like freedom of movement of goods, services, capital, people and a system to ensure undistorted competition. To make this possible, it is necessary to harmonize the tax systems of EU countries, and in the more distant future, to build a unified tax system within the Community. Harmonization is needed in a situation where differences in tax systems between different countries make decisions taken by one or several countries affecting the other Member States. Thus, tax harmonization is defined as "*the process by which the tax systems of different countries are closer in such a way, that the tax issues do not affect the movement of goods, services and factors of production between these countries*"[Oręziak, 2007, p. 7]. Common tax policy is therefore essential in the process of economic integration. It depends on the degree of advancement of integration. The rule is that with the development of integration, economic ties between the countries are more tighter, and tax harmonization should be more developed. On this basis, it established the view that harmonization of taxes must be placed between the coordination and their complete unification. It should be noted that the tax coordination is the lowest degree of harmonization only including the consultations and loose agreements between the countries of the Community regarding the tax base and tax rates. It should also be noted that the unification process of the tax systems among the Member States may be the result of targeted treatments of the EU institutions, but also the result of market forces. In addition tax system is one of the main determinants when considering the decision of doing business and the location new investments. Therefore, countries in which there is excessive taxation, in order to improve competitiveness should think about the reduction of the amount of taxable income. You have to take into account that some countries of the Community as the basis of competition will be considered reducing taxation mainly within the corporate tax. It can be seen as dumping tax. Such actions in some countries may lead to a decrease in stabilization of the public finances resulted in poor implementation of the tasks set up in the state budget. Therefore, in the process of harmonization, commitment among the relevant institutions of the Community is very important in order to reconcile the divergent interests of the Member States. It should also be noted that the harmonization process can produce different results for individual Member States. Therefore, it is very important that tax systems existing in the different Member States had a neutral character for the flow of goods and services, capital and production factors and will not interfere with the competition rules and not become a tool of state protectionism. As we can see, tax issues are one of the most important areas of interest for each country [Makowicz, 2004, p. 7].

Pre-accession period in Poland, during which there was prepared the tax legislation of the country to the EU requirements, brought about many changes. The result of these activities were: common rules on the structure of VAT and excise duty, similar rules for their accounting, obtaining discounts and exemptions. Tax harmonization implemented the main unification goal of the European Community which is a fusion of national markets into a single internal market [Gauchowski, 2004, s.206]. As the object of research which is the impact of taxation on the business activities, this analysis is limited only to indicate the most important changes to the taxation of business entities. Implementing the reform of corporation tax, it was important to take into account the principles of corporate taxation in Europe. The most important include [Kenig-Witkowska, 2007, s. 434]:

- Lower tax rates for legal entities than for individuals. Taxation of entrepreneurs should not be high because it prevents taxpayers from investing, increase in production and therefore enlarging the consumption. You should leave as much as possible funds for the development of enterprises and create new jobs. This will result in the creation of the next tax bases, namely income.
- Much lower share of corporate tax in state income in relation to contributions coming from individuals.
- Characteristic of corporate taxes elements shaping the income taxes: amount of tax-free, tax breaks, flat tax, dependence on the size of paid tax on the economic efficiency of the taxpayer, adapting taxation for different business entities

HARMONIZATION OF CORPORATE INCOME TAX (CIT)

CIT (*Corporate Income Tax*) is one of the income taxes charged to a financial surplus in business (ie. income, profit). In Poland, CIT was introduced in 1989 as a component of thorough reform in the Polish tax system carried out by all transition economies at the beginning of the nineties of the last century. Since the introduction of the Act to June 2011 were made in the 150 changes, which do not have a systemic nature and were not based on a long-term plan. Strategic changes relate only to the amount of the tax rate, which in the years 1992-2004 decreased from 40 to 19 percent. They were also introduced some significant amendments to the taxpayers which simplified the bureaucracy. They were associated with the collection of taxes, such as: possibility of flat-rate advance payments, their quarterly collection as well as the resignation of the monthly statement specifying the payment of income tax. These changes were not important from the perspective of the income tax modernization.

More significant modification was to adapt Polish tax system to the international solutions. Of particular importance, played by the directives issued by the European Union on direct taxation. In Poland, these changes were officially implemented from 1 May 2004, the date of EU enlargement to include new member states. However, it should be noted that these changes were carried out both before and after accession of our country to the European Community [Wyrzyszkowski, 2013, s.80].

European Union countries are not obliged to implement a common taxation policy of Corporate Income Tax. So far, the harmonization process applies only to the two basic areas: taxation among the groups of entrepreneurs who have the capital and organizational relationship and taxation of entrepreneurs who are performing the economic activities at the area of several Member States [Kołakowska, 2004, p. 193]. Currently, the most common form of Corporate Income Tax in the European Union is a flat tax. In selected countries, next to the base rate there are also reduced rates treated as tax relief. As it was already mentioned, the Member States fully independently create their systems of corporate taxation as can be seen in their diversity [Krajewska, 2012, p. 124].

HARMONIZATION OF VALUE ADDED TAX (GOODS AND SERVICES TAX, VAT)

In the literary sources, VAT is defined as a type of consumption tax that is placed on a product whenever value is added at a stage of production and at final sale. Value-added tax (VAT) is the most commonly used one in the European Union. Amount of value-added tax that the user pays means the cost of the product, less any of the costs of materials used in the product that have already been taxed [Bird, Gendron, 2005, p.8]. Their characteristics include the translatability of the tax burden to other entities, which are usually ultimate recipient, or consumers.

For the first sales tax was considered so. *Alcabala* calculated in Castile since 1342 as a result of the movable property sale. In other countries, sales tax were not existing in principle until the end of the First World War. Big spending war meant that in Germany in 1916 introduced a fee considering 1% of the sales for larger goods. Carl Friedrich Siemens, the German economist, is perceived as a creator of the general concept of VAT. This notion was founded in 1919 but in practice came into use in 1954, replacing the existing tax on production and transaction. Since 1st January 1968, the tax came into common use. It recognizes that it is the optimal solution, conducive to the formation and development of the common internal market and the free movement of goods and services across the European Community (ECC). Currently, value-added tax is applicable in all EU countries and as the fiscal burden of business transactions, it is the subject of strict rules in tax harmonization. This process involves adjusting the system of different legal regimes to the idea of creating a common tax policy. With the introduction of 11 April 1967, the first and the second Council Directive EEC, all countries forming the Community were obliged to put in their national legislation value added tax and its definition [Krajewska, 2012, s. 154]. In the second article coming from the first directives were formulated its fundamental principles [Krajewska, 2012, s. 156-157]:

- the principle of taxation universality - involves placing of the taxation into all goods and services
- The principle of applying the tax to all marketing phases- from production or import to the retail sales
- principle of taxation consumption of goods and services - the burden of taxation borne by the ultimate purchaser
- The principle of neutrality

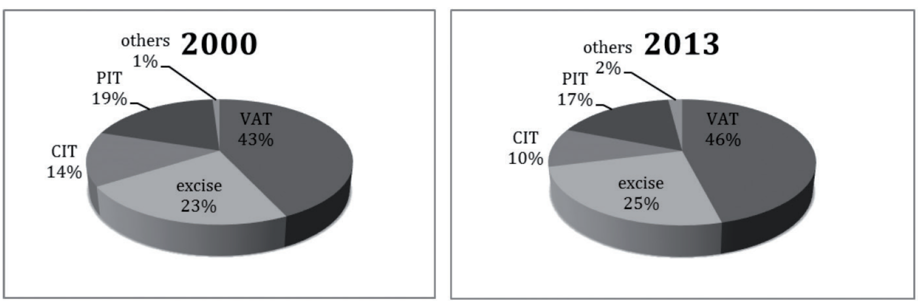
In Poland, a new value-added tax (VAT and excise) was in 5 July 1993. From the beginning of the operation it was in accordance with European Union requirements. They implemented taxation, based on the standard rate, reduced rate and exemption from tax including the narrow group of goods and services. The amount of this charge was based on the simulation, the effect on which would be an indication of tax rates to ensure an appropriate level of income to the state budget while eliminating undesirable excessive increase in prices among goods and services. Finally, they set a standard rate at 22% and two preferential rates- 7% and 3% on selected food. The rate on goods export was fixed at zero percent [Bolkowiak, 1994, p. 132-133].

The reform within the tax system started in the first years of transformation and had a great impact on the change in the structure of tax revenues in Poland. Significant fiscal performance of VAT has become the main source of budget revenues, both in Poland and in other EU countries. This efficiency is due to several factors among them a systematic increase in VAT rates in the past few years. Another factor in the growth of the state budget revenues from VAT was to broaden the tax base through the dissemination of VAT and applying it to another group of goods and services. In addition, it introduced tightening of tax exemptions [Krajewska, 2012, p. 276]

THE STRUCTURE OF THE TAX BURDEN BY TYPE IN POLAND AND EUROPEAN UNION

The tax system of the country creates a climate for planned investments and determines its competitive advantage. Since the fiscal policy of the state depends on the type and direction of entrepreneurship development which will expand in the country. Just like in high-developed countries, Poland should endeavor towards the creation of tax incentives. Table below presents an overview of taxes in Poland

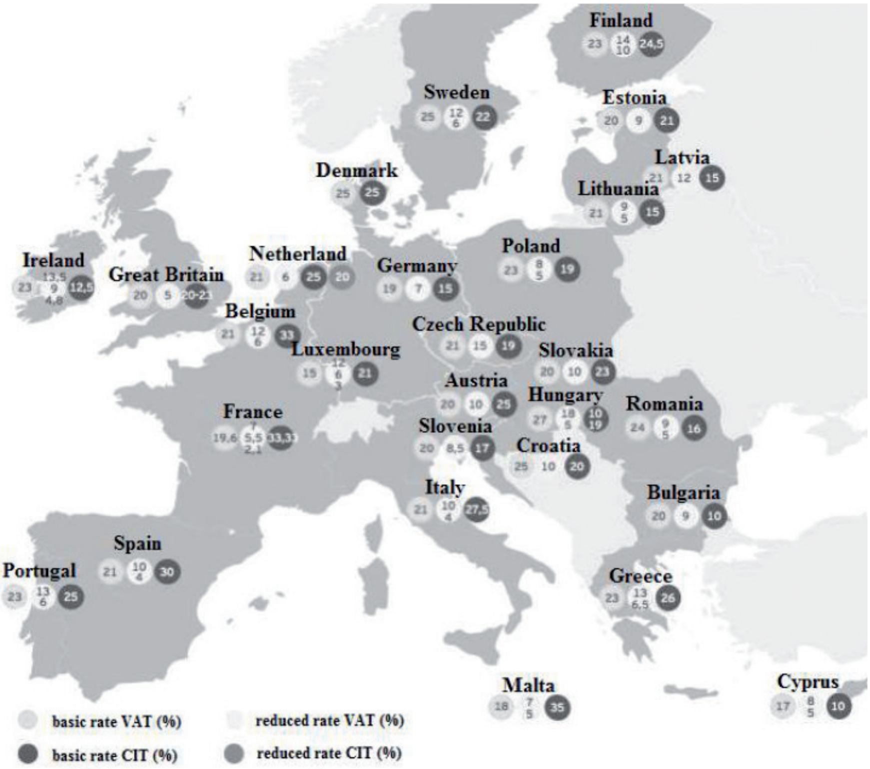
Graph 2. Total tax revenues and revenues from selected taxes in 2013 in Poland



Source :Own work based on data from the Ministry of Finance

One of the most important factors determining the size of the tax revenue is the tax rate. Tax rates differentiation in various countries of the European Union affect the variability of the tax liability. They are a very important element making the country’s competitiveness.

Graph 3. CIT and VAT rate in EU in 2013



Source :Own work

The average basic rate of VAT for the 27 EU countries in 2010 amounted to 20.3%. Reduced rates in the Member States are primarily used in relation to agricultural products, food, teaching aids and teaching, public transport. On the other hand, exempt from VAT there are intra-Community supplies of goods (Ex export). Intra-Community acquisition (Ex import) is taxed in the country of destination at the rate applicable there [Kosikowski, Ruśkowski, 2008, p. 527].

While, The CIT taxable in Poland has 25-year history. During this period, he underwent the numerous changes which main aim was lowering the tax rate while also it was trying to expand the scope of taxation and seal it. Since 1989, the CIT rate decreased by more than half (from 40% to 19%). This is tantamount to the fact that the nominal tax burden has become much smaller. Without a doubt, this is an improvement in the competitiveness of the Polish economy.

Table 3. The CIT rates in Poland in the years 1992-2014

Year	The rate (in%)
1992-1996	40
1997	38
1998	36
1999	34
2000	30
2001-2002	28
2003	27
2004-2014	19

Source: Ministry of Finance

Table 4. CIT revenues in Poland in the period 2000-2013

Year	GDP (in million PLN)	GDP growth (%)	Tax revenues (in million PLN)	CIT revenues (in million PLN)
2000	744 378	4,30	119 643,9	16 867,6
2001	779 564	1,20	119 101,3	13 219,6
2002	808 578	1,40	128 750,9	15 008,4
2003	843 156	3,90	135 227,6	14 108,0
2004	924 538	5,30	135 571,2	13 071,7
2005	983 302	3,60	155 859,5	15 762,4
2006	1 060 031	6,20	174 867,0	19 337,4
2007	1 176 737	6,80	206 385,2	24 540,2
2008	125 432	5,10	219 499,3	27 159,6
2009	1 343 366	1,60	214 878,8	24 156,6
2010	1 415 385	3,90	222 552,6	21 769,9
2011	1 472 000	4,30	243 210,9	24 861,9
2012	1 595 264	2,00	248 274,5	25 145,7
2013	1 635 746	1,60	241 650,9	23 075,3

Source: Ministry of Finance

The tax burden on companies in relation to GDP in the EU countries have a relatively stable level representing an average of approximately 3.0% of GDP.

There might be noticed that immediately after accession to the EU, the fiscal burden in relation to GDP in the new member states has risen. At that time also there has been realized a significant reductions in minimum rates of CIT. The increase in fiscal burden, while reducing tax rates CIT, could be the result of improving corporate profitability, widening the tax base and reducing the scope of the tax relief [Krajewska, 2012, p. 127]. Some countries have also improved the efficiency of the tax administration, mainly in enforcement are of obligations for conscientious the adjustment of tax liabilities. Large differences in CIT rates in the countries of “old” and “new” EU after its enlargement, have become a subject debates and brought a lot of controversies. There was even a thesis which compared the application of the new Member States to the unfair competition. In effect, they demanded to raise rates among new member states to the level close to the average for EU-1. Although the unification of corporate tax rates in the EU is currently not possible, measures to harmonize the taxation of income of enterprises will be certainly undertaken in the future.

Changes in the tax burden of the VAT in the Polish and other European Union countries is, like the CIT, subject to the processes of harmonization. VAT system aims primarily to achieve the EU standards of fiscal and political-economic. The fiscal target is related to European Union funding, whereas the purpose of political and economic means eliminating factors distorting the conditions of competition both at national and Community levels (the effect of the functioning of the different tax systems in different countries) [de Mooij, Fuest, Klemm, 2004, p. 181-189]. It should be also noted that VAT plays a dominant role in the structure of indirect taxes in the EU being next to income taxes, the main source of budget income in EU countries.

Table 5. The share of VAT in total fiscal income in EU countries (in%)

EU-15	1995	2000	2005	2010	2013	The difference between 1995 and 2013
Austria	18,6	18,8	18,8	18,9	20,0	1,4
Belgium	15,1	15,9	15,7	16,2	21,0	5,9
Denmark	19,4	19,4	19,8	20,7	25,0	5,6
Finland	17,4	17,4	19,8	20,1	23,0	5,6
France	17,5	16,9	16,8	16,5	19,6	2,1
Greece	21,1	20,9	21,5	23,2	23,0	1,9
Spain	16,3	18,1	18,1	17,2	21,0	4,7
Netherland	16,2	17,3	19,2	18,7	21,0	4,8
Ireland	21,2	23,1	24,8	22,9	23,0	1,8
Luxembourg	14,0	14,3	16,4	16,4	15,0	1,0
Germany	16,3	16,6	16,4	19,1	19,0	2,7
Portugal	23,4	24,6	26,8	24,8	23,0	-0,4
Sweden	18,9	16,7	18,4	23,1	25,0	6,1
Great Britain	18,6	17,9	18,5	18,5	20,0	1,4
Italy	13,9	15,6	14,8	14,7	21,0	7,1
EU – 15 +12	1995	2000	2005	2010		The difference between 1995 and 2013

Bulgaria	22,5	26,4	32,7	33,7	20,0	-2,5
Cyprus	17,2	18,2	26,1	25,8	17,0	-,0,2
Czech Republic	16,8	18,4	19,4	20,6	21,0	4,2
Estonia	26,5	27,2	28,3	25,7	20,0	-6,5
Lithuania	26,9	25,2	25,0	29,3	21,0	-5,9
Latvia	27,8	23,9	26,8	24,3	21,0	-6,8
Malta	23,0	21,0	24,5	23,3	18,0	-5,0
Poland	16,8	21,3	23,5	24,5	23,0	6,2
Romania	18,0	21,4	29,0	28,6	24,0	6,0
Slovakia	20,8	20,4	25,1	22,6	20,0	-0,8
Slovenia	12,5	23,1	22,3	22,4	20,0	7,5
Hungary	18,4	22,3	22,5	23,0	27,0	8,6
EU-27	18,6	20,1	21,9	22,0		-11,6

Source: own study based on data from the Ministry of Finance and the Central Statistical Office

Most EU countries recorded an increase in the VAT share in the structure of fiscal revenues. The highest level of fiscal burden in the countries of the enlarged European Union, according to the information contained herein is valid in Sweden and Denmark and lowest in Romania, Lithuania, Latvia and Ireland and Slovakia. In Poland VAT revenues to the state budget amounted to as follows:

Table 6. VAT revenues to the state budget in the years 2000-2013 in Poland

Year	Total tax revenues (in million PLN)	VAT revenues (in million PLN)	The share of VAT (%)
2000	119 643,9	51 749,8	43
2001	119 101,3	52 893,1	44
2002	128 750,9	57 441,7	44
2003	135 227,6	60 359,5	44
2004	135 571,2	62 263,2	46
2005	155 859,5	75 401,0	48
2006	174 876,0	84 439,5	48
2007	206 385,2	96 349,8	47
2008	219 499,3	101 782,7	46
2009	214 878,8	99 454,7	46
2010	222 552,6	107 880,3	48
2011	243 210,9	120 831,9	50
2012	287 595,1	120 000,7	48
2013	241 650,9	113 411,5	46

Source: own study based on data from the Ministry of Finance and the Central Statistical Office

It should be emphasized that the present form of taxation in the EU is the result of a long process. It included the need for solutions not only imposed by the EU in the framework of harmonization, but also those dictated by social and economic considerations.

BIBLIOGRAPHY

LITERATURE:

Audretsch D.B., *Entrepreneurship, Determinant and Policy in a Europe – U.S. Comparison,* Kluwer Academic Publishers, Boston 2002

Bednarz J., Gostomski E., *Działalność małych i średnich przedsiębiorstw na rynkach zagranicznych*, Wyd. UG, Gdańsk 2009

Bird M., Gendron P., *VAT Revisited – A new Look at the Value Added Tax in Developing and Transitional Countries*, International Tax Program, University of Toronto, October 2005

Czarkowska K.,*UE wobec małych i średnich przedsiębiorstw. Polski przedsiębiorca w Unii Europejskiej*, Wyd. Hubertus, Warszawa 2000

de Mooij R., Fuest C., Klemm A, *Does the Enlarged European Union Need a Minimum Corporate Tax Rate*?, Intereconomics Review of European Economic Policy, Forum 4/2004

Drucker P.F., *Praktyka zarządzania*, MT Biznes, Warszawa 2009

Duliniec A., *Finansowanie przedsiębiorstwa. Strategie i instrumenty*, PWE, Warszawa 2011

Gauchowski J., *Polskie prawo podatkowe*, Wyd. LexisNexis, Warszawa 2004

(red) Kenig-Witkowska M., *Prawo instytucjonalne Unii Europejskiej*, Wyd. C.H. Beck, Warszawa 2007

Kołakowska E., *Podatki bezpośrednie po wejściu Polski do Unii Europejskiej, w: Politykapodatkowa po wejściu Polski do Unii Europejskiej* Uniwersytet w Białymstoku, Białystok 2004

Kosikowski C, Ruśkowski E., *Finanse publiczne i prawo finansowe*, Wolters Kluwer S.A., Warszawa 2008

Krajewska A., *Podatki w Unii Europejskiej. Długookresowe tendencje i reakcja na kryzys*, PWE, Warszawa 2012

Kroger F., Vizjak A., Kwiatkowski A., *Sukces w niszach rynkowych. Strategie uzyskiwania globalnej przewagi konkurencyjnej*, Studio Emka, Warszawa 2006

H. Litwińczuk, *Prawo podatkowe przedsiębiorców*, Kik, Warszawa 2001

Łuczka T., *Kapitał jako przedmiot gospodarki finansowej małego i średniego* *przedsiębiorstwa prywatnego.* Wydawnictwo Politechniki Poznańskiej, Poznań 1997

Makowicz B., *Harmonizacja podatków pośrednich w UE*, „Monitor Prawa Celnego i Podatkowego” 2004, nr 2.

Nogalski B., Karpacz J., Wójcik-Karpacz A., F*unkcjonowanie i rozwój małych i średnich przedsiębiorstw. Od czego to zależy?*, OPO, Bydgoszcz 2004

Oręziak L., *Konkurencja podatkowa i harmonizacja podatków w ramach Unii Europejskiej, Implikacje*
dla Polski, Wyd. WSHiP, Warszawa 2007

Piech K., Kulikowski M., *Przedsiębiorczość szansą na sukces rządu, gospodarki, przedsiębiorstw, społeczeństwa*, Instytut wiedzy SGH, Warszawa 2003

Piecuch T., *Przedsiębiorczość. Podstawy teoretyczne*, C. H. Beck, Warszawa 2010

Pietrzyk J., *Polityka Regionalna Unii Europejskiej i regiony w państwach członkowskich*, PWN, Warszawa 2002

Shane S, A *General Theory of Entrepreneurship. the Individual – Opportunity Nexus*, Edward Elgar Pub., Northampton, 2003

Skowronek – Mielczarek A., *Małe i średnie przedsiębiorstwa. Źródła finansowania*. Wydawnictwo CH BECK, Warszawa 2007

Strużycki M. (red.), *Małe i średnie przedsiębiorstwa w gospodarce regionu*, PWE, Warszawa 2004

Sudoł S., *Przedsiębiorstwo. Podstawy nauki o przedsiębiorstwie. Zarządzanie przedsiębiorstwem*, PWE, Warszawa 2006

Tokarski M, *Factoring w małych i średnich przedsiębiorstwach*, Wolters Kluwer, Kraków 2005

Woźniak M.G., *Rozwój sektora małych i średnich przedsiębiorstw w Polsce a wzrost gospodarczy*, Wyd. Akademii Ekonomicznej w Krakowie, Kraków 2006

Wyrzyszkowski W., *Podatkowe uwarunkowania rozwoju przedsiębiorczości w Polsce*, Wyd. Politechniki Gdańskiej, Gdańsk 2013

OTHER SOURCES:

Revenue Statistics, Special Feature: The Balance Between Direct and Indirect Taxes 1965–2006, OECD, Paris 2007

HARMONIZACJA PODATKÓW W UNII EUROPEJSKIEJ ORAZ ROZWÓJ PRZEDSIĘBIORCZOŚCI W ZAKRESIE MAŁYCH I ŚREDNICH PRZEDSIĘBIORSTW

Zarys treści: Przedsiębiorczość jest kluczowym elementem dynamiki rynku. Jej rozwój prowadzi do wejścia na rynek nowych podmiotów gospodarczych, które stymulują wzrost konkurencyjności i rozwoju gospodarczego. Jednym z podstawowych celów Unii Europejskiej jest stworzenie wspólnego rynku wewnętrznego i sprzyjających warunków do takich wymagań, jak swoboda przepływu towarów, usług, kapitału i ludzi oraz system zapewnienia niezakłóconej konkurencji. Jest to możliwe ze względu na działania wspierające rozwój przedsiębiorczości, w szczególności poprzez tworzenie korzystnych warunków podatkowych.

Niniejszy artykuł poświęcony jest prezentacji wybranych podatków korporacyjnych w Polsce i Unii Europejskiej.

Słowa kluczowe: przedsiębiorczość, harmonizacja podatków, konkurencyjność,