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Taxation can Lead to Increased Integration or, Disintegration of the European union

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Introduction

It has been more than two decades after the 2008 economic collapse that left the European Union (EU) economically wounded and struggling towards economic recovery. Despite the challenges faced by the EU, it has long been considered as the embodiment of prosperity and stability for 28 European countries (Troitiño et al., 2017). However, this does not mean that the 2008 economic downturn is the only challenge that the EU has had to deal with. According to Otjes and Katsanidou (2017), although the EU was able to achieve commendable progress between 2009 and 2016, the societal changes and economic pressures, most of which have been associated with the union's taxation policies have made it increasingly challenging for the EU to handle the diverse external and internal problems. Adding weight to the internal problems has been the Brexit issue that has been characterized by the threat of departure from the EU by the UK, and its eventual departure. Shedding light on the nature of Brexit and its influence on the integration/disintegration of the EU, Buonanno and Nugent (2020) stated that member states utilized Brexit to voice out their concerns about EU's taxation policies, and especially its taxation of the digital economy. Notably, modernized taxation policies have been cited essential for helping augment EU's integration based on the proponent of tax policies and their roles in fostering economic growth and innovation among member states (Zeitlin et al., 2019). From such a perspective, the select topic is uttermost importance given that the nature of public interest that emanated from Brexit and the associated concerns of member states like Poland and Hungary regarding taxation policies in light of the heightening financial challenges indicate that some components of EU integration are likely to be reversed or stopped.

As indicated by Bauhr and Charron (2018), taxation policies of the EU have brought some member states to question the union's prospective character and shape requiring beneficial tax reforms and arguing that such reforms are likely to be the only way out for the EU if it is to avoid the looming disintegration. On the other hand, Otjes and Katsanidou (2017) indicated that taxation issues raised by member states are not currently as impactful as has been suggested given that the EU still maintains a model monetary system that is marked by mutualized debt and robust fiscal capacity. Whereas this might be true, rising concerns among EU member states have in the last three years emphasized on fair taxation policies, and especially in light of the digital economy. In the opinion of Ervik and Kuhnle (2019), such a move is timely to foster increased integration within the EU if the tax policies set out by the commission pave way for fair profit taxation in the digital economy. As such, the policy research question guiding the current study is 'How can taxation can lead to increased integration in the European Union?'

The paper begins with an introduction section that highlights the relevance of the selected topic in light of public interest, describes the policy research question, and outlines the main argument. The literature review begins by describing the literature search strategy and constitutes two sections. The first section is used to discuss the background of taxation in the European Union with particular emphasis on the EU institution and member states, and the tax gap. The second section is used to discuss EU's taxation transition. The sub-sections are focused on EU taxation policy decision making and the second sub-section the problems associated with the transition.

Literature Review

Literature Search Strategy

To write the literature review, the following online databases and search engines were used: Google Scholar, Educational Resource Information Center (ERIC), Ingenta Connect, JSTOR: Journal Storage, EBSCOhost Online Research Databases, and Journal Seek. The key search terms and combination of search terms that were input to various online databases included the following: *European Union (EU), taxation policies, tax gap, EU integration, EU disintegration, EU member states, tax structure, tax transition, tax policy decision-making, and European taxation*. All the key terms used were able to yield studies that were relevant to the problem and research questions. Using these key words (both individually and in combinations), relevant studies were generated from database searches. Only those deemed to be relevant to the current study were included in the literature review. Most of the literature was published between 2017 and 2022, to ensure that the latest findings and reports were included in the review.

A background on European Taxation

The last decade has seen shortages in tax revenue being the most influential component in politics associated with the European Union. It is critical to note that these shortages cannot be solely blamed on the failure or incompetence of the union's taxation policies but those of its member states as well. According to Stoilova (2017), over half of the union's member states have since 2016 utilized the term 'austerity' to determine and shape their economic policies. Given that economic policies that are driven by austerity derive from the field of micro-economics, tax policies among most EU member states have been designed in such a way as to ensure that the spending of governments are catered for by revenue taxes from businesses and households (Stoilova, 2017). Consequently, the resulting taxation policies among member states were founded on the assumption that in cases where governments encountered deficits the best two options were to reduce expenditure or heighten taxes (Buonanno & Nugent, 2020). Whereas

some researchers have debated regarding the suitability of the economics of austerity in shaping the tax patterns of EU member states (Ervik & Kuhnle, 2019), others have focused debates on the suitability of the tax policies on the reduction of the tax gap (Svensson & Balogh, 2018).

The Tax Gap

A report that was published by Leruth et al. (2019) indicated that the union's member states have had a tax gap of around 750 pounds in total with the biggest gaps manifest in Germany, France, and Italy. Commenting on the issue of taxation gap in these member states, Greer et al. (2019) further noted that in most of the European countries, tax gaps often exceed their spending in matters related to healthcare by significant amounts. Such a statement would explain why researchers have believed that if not handled competently, the taxation issue even at the level of individual member states threatens the integration of the EU (Tantau et al., 2018). Qualifying these previous assertions, Bradford (2020) undertook a study in which they explored taxation patterns among EU member states with particular focus on tax gaps. The findings obtained were diverse. For instance, Bradford (2020) found that only an approximate 14 members were keen in preparing estimates related to the tax gap whereas those that engaged in tax gap preparation did so inconsistently.

Notably, tax gap relates not only to unpaid tax but to unpaid tax owing to the decisions of existing regimes to exempt specific tax bases, reliefs, and allowances. Studies have indicated that most of the tax reliefs that are utilized by EU member countries have continued to threaten EU integration because they heighten inequality some being given in the absence of sound economic justification (Barrios et al., 2019; Hagemann et al., 2017). Nonetheless, the EU has failed as well when it comes to matters related to tax gap. As indicated by Leuffen et al. (2021), the EU has not been keen to collect sufficient data on tax gaps from its member states despite the union's legal

requisite that its members provide documented estimates of taxes that have not been paid due to reliefs, grant exemptions, and reliefs. This explains why Barrios et al. (2019 recommended that the EU seek to augment integration by developing comprehensive and fair methodologies through which member states will be preparing and reporting their tax gap-related estimates.

European Union's Taxation Transition

EU Taxation Policy Decision-making

Having realized that its integration is at stake, the EU has attempted several approaches to improve decision-making processes that are associated with taxation. For instance, Bellier and Wilson (2020) noted that to strengthen its position against issues such as tax evasion and avoidance and hence augment integration of its member states, the EU has engaged transparency rules requiring member states to share more tax-related information. Particularly, these rules have been geared towards augmented information sharing regarding large businesses and EU citizen's tax affairs across borders (Buonanno & Nugent, 2020). Explaining the importance of this transition, Zeitlin et al. (2019) noted that among member states, the rules have led to improved VAT collection and the development of improved cooperation tools that help combat VAT fraud. Conversely, the union's institutional framework that would be expected to enhance tax compliance and collection have been found wanting. For instance, Ervik and Kuhnle (2019) stated that EU's enhancement of its taxation policy decision-making has been hampered by the fact that the framework cannot operate effectively without unanimous agreement, which in its absence generates sub-optimal policies.

EU's Taxation Policy and Transition Problems

Such statements justify the need to explore problems that have been associated with EU's taxation policy transition in light of the need to augment its taxation decision-making processes. One of the most significant challenges that have been cited in literature is the issue of unanimous agreement. According to Chen et al. (2018), this issue makes integration increasingly challenging by limiting the extent to which the institution can deploy tax policies to solve issues among its 28 member states. Adding value to this comment, Mossialos and Le Grand (2019) indicated that the necessity of unanimous agreement makes the progress towards integration problematic given that a single member state suffices to pose serious agreement challenges. Further, Bellier and Wilson (2020) noted that the transition to tax policies that can promote integration is unlikely to be as effective and expedient as expected by the Commission because member states are likely to take advantage of critical tax proposals to launch their legislative proposals in different areas.

Analysis/ Discussion

Link between taxation and integration of the European Union

The Europeanization of some of the most essential tax authorities is apparent theoretically. An EU-wide tax source or stricter enforcement of present tax regulations can address the root of the problem. Despite the EU's efforts to strengthen taxing decision-making processes, these metrics are critical. The existing taxation system in the European Union serves as a reminder of how little has been accomplished in political union. Even though political units' funding and spending activities reflect the scope and type of mandate that people assign to their political authorities, this scenario has persisted for a long time already. The European Community's budget was comparable to other international organizations during the early stages of integration. Customs duties were eventually replaced by a system of "own resources" formed by heads of state.

Agricultural taxes and the proportions of the value-added tax were also used to produce new resources. They also decided to give the European Parliament budgetary powers. European leaders have had a significant impact on the present taxation difficulties in their countries. A federal fiscal system with European financial resources independent of national politics seemed to be on the horizon as integration progressed. Under the federal model of polity, this type of integration was appropriate.

On the other hand, European integration has played a significant role in tax reforms in the region. For many years, political scientists have struggled to describe what kind of political unit the European Union is since most of them consider it a unique form of regional integration (Baldwin & Wyplosz, 2019). Fortunately, this integration has helped deal with many transition problems associated with taxation policy. Today, there exists a consensus to describe the EU as a multi-level governance system. A multi-level governance system is significant in the European Union since it combines robust supranational decision-making procedures in some fields with rather classical international negotiations in other areas. Most people ask whether the unition or individual states within the EU will continue evolving. It seems clear that everything that looked like a limit to integration has been transgressed. The primary aim of this transgression is to improve the decision-making process on matters related to taxation. European integrations resulted in stable Facilities in the recent past, demonstrating how quickly seemingly firm treaties can be replaced by new, more Europeanized agreements.

Having well-coordinated tax systems is essential for EU member states. There can be no common market without taxation, according to Donald Puchala (1970). Markets that are less common in that the majority of their players can maintain various fiscal regimes might be classified as "common markets." It is argued that taxes directly impact manufacturing costs,

investment methods, and the preferences of consumers. Typically, when fiscal policies diverge among members of a customs union, trade patterns might be affected by the different economic conditions they produce. The EU must thus integrate its taxes systems to cut transaction costs in the economy. The stock market will become more efficient due to harmonization between the member states. Since most enterprises currently affected by the taxation system would no longer have to spend a large amount of money on their legal departments to cope with many tax laws, this is an essential step toward EU taxation transition. European businesses would have an easier time competing in global markets if, as Anderson (2007) suggests, incentives for cross-border economic activity are increased. He says these incentives are vital in enhancing trading activities, especially within the trading blocks (Anderson, 2007). It is also essential to harmonize tax rates within the European Union to minimize the chances of tax competition.

There have been numerous arguments over European taxation for many years. Some of these discussions are sparked by the desire for uniform taxation policies, which would make it simpler for nations to make policy decisions. Using an invergovernmentalist framework, it is possible to understand the standstill in financial sector taxation negotiations by looking at interstate bargaining. This argument has risen to the fore because of a lack of agreement on financial sector taxation. According to proponents of this theory, distinct states need to be consolidated. As a result, there is a need for governments in the European economic bloc to join in negotiations since they all have a stake. When it comes to taxing financial transactions or financial activity, however, these governments often find themselves at odds. Since the European taxation system has failed, the intergovernmentalist view cannot explain the IMF's substantial influence on European discussion (Brast, 2008). When it comes to international negotiations, the neutral competence of international organizations (IOs) can be quite important. Despite the fact that the

International Monetary Fund (IMF) has been given the duty of examining various forms of financial sector taxation by states, this has not been the case.

Brexit and EU tax harmonization

In this section we will use a tax competition model that explains the effects of not having different tax rates for other economic sectors to grasp this better. According to this model, discriminatory taxation in one country increases heterogeneity among the rest of the union Lukáčová et al., 2020). As a result, there is less incentive for the remaining countries to harmonize their tax rates. In this case, the UK's decision to leave the EU serves as a good example. According to studies by Molle, there is currently nothing stopping the UK from cutting taxes to attract investment (Molle, 2017). Britain has used this strategy extensively since the EU had no minimum corporate income tax rate in place. It was expected that the UK's actions would lead to a considerable discrepancy in the administration of taxes on individual businesses. International tax policy is heavily influenced by this form of tax discrimination (Van Kerckhoven & Odermatt, 2020). A recent EU Commission investigation into the UK tax system for multinationals demonstrates the issue's relevance. Discrimination in taxes allowed other EU countries to keep their uniform tax rates and set their tax rates independently of the EU (Fuest & Sultan, 2019). As a result of the EU's decision to allow some countries to develop their tax rates, the rest of the union has seen a rise in tax heterogeneity.

There is now a new problem, as the remaining countries are now responsible for determining their tax rates. In this case, the lower-taxed country before harmonization loses while the higher-taxed country gains. After the Brexit, this is precisely what happened. As the UK established its discriminatory taxation, the incentives for tax harmonization began to erode. It had a global impact because of the possibility of sharing profits through harmonization across countries.

Studies further reveal that these results are vital for many reasons. The fundamental one is that the union does not have to intensify its tax competition even if a member leaves. The main challenge, in this case, is that such a move puts the remaining developing countries under intense competitive pressure. On the other hand, it eases stress on high tax countries in the tax competition model.

Fig 1: The cost of Brexit, December 2021

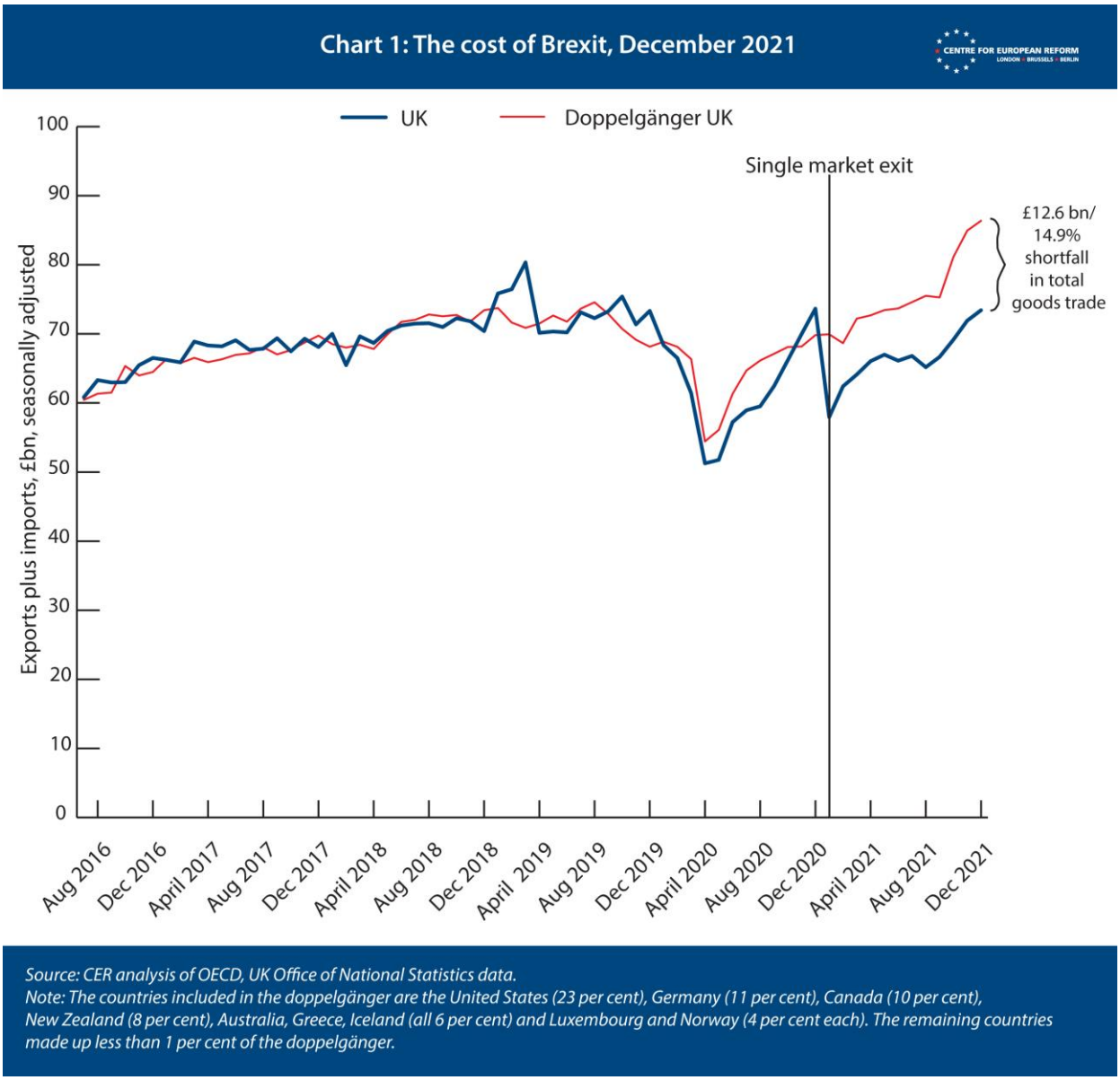

Image source: The cost of Brexit (John, 2022).

According to the graph, the UK goods trade was between 11 and 16 per cent lower due to the UK's exit from the single market and customs union. Using December 2021, the model calculates a monthly trade loss of 14.9%, or £12.9 billion. The chart also shows that imports into the UK increased dramatically.

The necessity for European Union's Taxation Transition

The European Union should urgently address the issue of taxation transition. This section will examine the fundamental problem of European Union-wide tax harmonization. Economic decision-making can be made more clear if the tax bases for goods and services and income are more closely aligned Adedoyin et al., 2020). When it comes to improving the overall efficiency and well-being of the community, tax rate harmonization is likely to be a positive step in that direction. Studies show that coordinated harmonization can only be limited to setting common minimum tax rates to protect member governments' tax revenue. Upon removing border controls and restrictions on factor movement, competitive pressures would cause an automatic alignment downward of effective tax rates within certain margins. To prioritize consensus on minimum tax rates, mutual agreement is required (Diete, 2010). This is a critical move, given how easily these assets can be moved worldwide. As a result of this tax base harmonization, economic decision-making would become more transparent. It is expected that the European Union's allocation of resources will be even more efficient with the introduction of harmonization. There are numerous benefits to having a joint tax base for multinational corporations that operate across multiple jurisdictions. A common tax base will also help avoid tax claim overlaps or gaps between various countries.

Under current tax rate differentials, eliminating nontax barriers may result in increasing allocative distortions due to the hypothetical second-best efficiency arguments (Alloza., et al., 2021). Forecasts based on tax and nontax distortions would no longer be valid in the face of such discrepancies. Harmonizing tax schemes may become increasingly important to address the rising distortions. It's because it's difficult to ensure appropriate tax coordination to balance out tax rate discrepancies in the absence of border and capital controls (Nordhaus, 2020). Tax coordination, as opposed to tax rate harmonization, refers to specific tax adjustments on trade or

income flows between jurisdictions designed to counteract the impact of tax rate variations on the location of production or investment. As a result, the effect of such tax coordination on commodity or factor movements could be similar to that of effective tax rate equalization.

Both tax harmonization and tax coordination are based on the assumption that either option will result in a more efficient distribution of resources (Zodrow, 2003). In that case, the price differential before taxes might impact a consumer's decision between buying domestic versus imported items. Similarly, whether to invest domestically or internationally would be determined by pre-tax profits. This explanation loses significance due to direct or indirect legal limits on international trade, investment flows, or labour migration. In the most extreme case of autarky, differences in tax rates between countries do not affect resource distribution. If economic agents respond to such discrepancies, they will be reflected in commodity prices, interest rates, and salaries at home and abroad. When physical and regulatory barriers are removed as part of the Single European Act (Roland, 2020). The impact of taxes on trade and factor movements is revealed, and the sensitivity of economic decisions to tax rate differentials increases. Both approaches may have different effects on consumption and output and the choice between saving and consumption.

Although there is a need for tax harmonization among member states, this initiative has been criticized by those who favour the preservation of member countries' fiscal autonomy on philosophical or technological grounds (Dankó, 2012). They also claim that a broader range of policy instruments is required to seek domestic stabilization, growth, equity, or regional development. Some suggest that tax coordination, achieved through a consistent international network of tax adjustments, would be sufficient to achieve the objectives of the Single European Act. On the other hand, some members advocate spontaneous tax harmonization or tax

competition (Cnossen, 2018). As member nations compete for production or investment, they will alter their tax structures to market conditions, compensating with preferential tax treatment for disparities in risk factors or inadequate infrastructure.

It is expected that the static budgetary impact of harmonization will be concentrated in a small number of high- and low-tax countries. The overall macroeconomic repercussions are negligible for most countries, particularly the largest (Kovova et al., 2018). When employing simulations, the primary drawback is that they always underestimate the consequences of structural changes since they do not account for dynamic effects. As a result, fiscal initiatives such as tax harmonization, financial liberalization, and the repeal of border restrictions may negatively affect economies outside the European Union.

Conclusion

In this policy paper, we have considered the numerous ways in which taxation might contribute to the integration of countries into the European Union. European taxation is a phenomenon that several academics has extensively discussed. We began by taking a broad review of the European Union and the obstacles it has experienced over its history. The most significant barrier we have examined thus far was the 2008 economic crisis, which left the European Union (EU) economically wounded and fighting to recover its financial footing. Another topic that we discussed was the Brexit issue, defined by the threat of the United Kingdom leaving the European Union (EU). The United Kingdom's exit from the European Union provided it with the ability to determine its tax duties, a move that resulted in tax discrimination. The eight remaining member states, on the other hand, were expected to adhere to the EU changes. At the same time, each citizen is obligated to pay a tax determined by the government in question. State legislatures are also given the authority to decide how the funds raised by taxes are spent.

Another subject that took the front stage in this conversation was the harmonization of taxation across the European Union. Over the years, the EU has experimented with various techniques to improve the decision-making processes related to taxation and budgeting. According to the findings of this study, tax harmonization has played a critical influence in the improvement of the decision-making process inside the EU. A well-coordinated tax system is vital for EU member states to operate effectively. According to recent research, this type of tax discrimination significantly impacts international tax policy decisions. The issue's relevance is demonstrated by a current EU Commission probe of the UK's tax structure for multinational corporations. Other EU countries were able to maintain their consistent tax rates while setting their tax rates independently of the rest of the EU due to discriminatory taxation. A surge in tax heterogeneity has occurred due to the EU's decision to enable some countries to choose their tax rates, which has affected the rest of the union.

The importance of integration with the EU has also been discussed in depth. Since the existing taxation policies are becoming increasingly difficult to implement, integration is essential since the institution's ability to use tax policies to resolve conflicts among its member states is increasingly limited. At this point, there is widespread agreement that the EU operates on a multi-level governance system. The expense of European Union integration has also been found to impact the member states of the European Union. As integration developed, a federal fiscal system with European financial resources independent of national politics appeared to be on the horizon. As a result, it is clear that taxation and integration into the European Union are inextricably linked to the smooth operation of the union. Members feel less pressure when it comes to carrying out their financial responsibilities, such as reducing interest rates in order not to burden their citizens, as a result of integration and sound taxation reform.

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