

THE CHALLENGES FOR THE FISCAL AUTHORITY COOPERATION WITHIN EUROPEAN UNION. THE RULE OF LAW AND ADMINISTRATIVE INSIGHT

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Abstract

European law is developing on the fundamental principles of the free market, and it is evolving with new and specific forms of cooperation among member states. The regulation in this respect is enhancing with concepts and innovative rule of law, particular feature of the upgraded level of harmonization. The paper assesses the progress of regulation in the area of fiscal authorities' cooperation, emphasising the results and the means to further develop this direction of building efficient mechanisms to support the efficiency of the taxation. Acknowledging the status of present harmonization of the fiscal rules within EU, the paper addresses the member states approach to ensure more protection to unilateral fiscal regulation, preserving the sovereign right to organise and rule specific fiscal system. The importance of reinforcing the integration in the context of European market common regulation is pointed out and some methods to reinforce it using fiscal authorities cooperation are presented.

Keywords: EU law, fiscal authority, cooperation