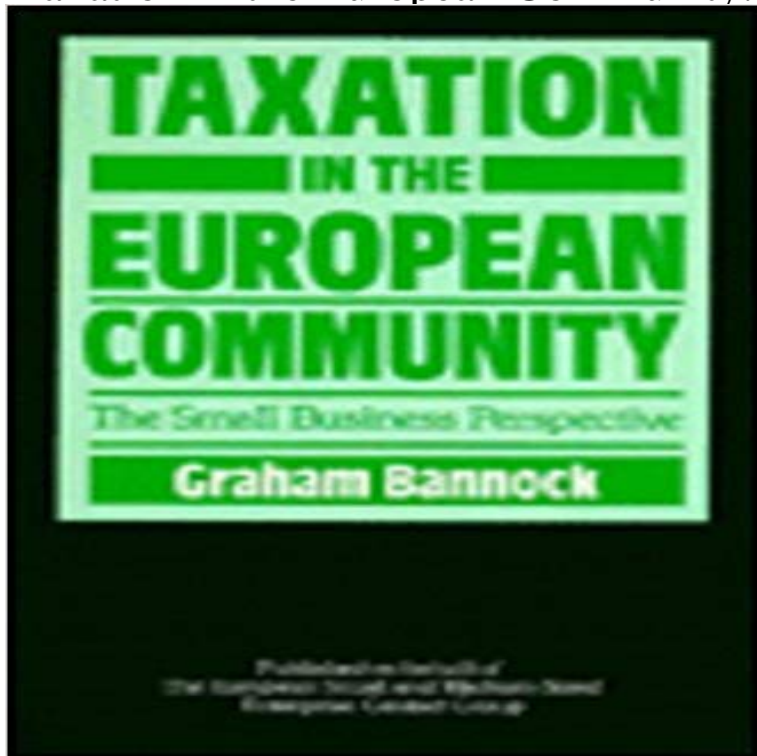


Taxation in the European Community: The Small Business Perspective



This important study on the implications of taxation on small and medium-sized companies in the European Union is in two parts. The first reviews, from the business viewpoint, the general structure of tax systems in the EU and their contributions to government revenues. Comparisons are included with Japan, Switzerland and the USA. This leads on to an assessment of the extent to which European tax regimes have distorting effects upon the neutrality, or lack of it, between SMEs and large companies. The second part examines the compliance burden of the VAT system upon SMEs in the EU and recommends how this might be lightened. It then examines the implications for SMEs of the changes proposed by the Commission to indirect taxes - VAT and excise duties - to come into effect with the 1992 Internal Market. Alternatives to these proposals are discussed and recommendations put forward. Published on behalf of the European Small and Medium-Sized Enterprise Contact Group.

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