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# **Agric. Econ. – Czech**

**David P., Nerudová D.:  
Selected problems of  
value added tax  
application in the  
agricultural sector of  
the European Union  
internal market**

Agric. Econ. – Czech, 54 (2008): 1-11

Tax harmonization in the European Union has the greatest development in the field of value added taxation, but differences still can be found. Those differences influence not only the farming business. The paper is aimed on five European

Union member states – Czech Republic, Poland, Romania, Slovak Republic and Hungary. Based on the European Union regulations in the field of value added tax and the practical experience during its application, it is possible to identify the critical areas and to contribute to its correction and to provide the value added tax neutrality and efficiency on the European Union territory.

**Keywords:**

value added tax, registration, agricultural enterprise, European Union

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