

At the moment the European Commission tries to harmonize common consolidated tax base. This action should replace 27 different tax bases across European single market and improve enterprise environment on the European single market. The problem is with political support for this harmonized legislative step from member states. Due political difficulties for member states each member state accept recommendation from OECD in area of direct taxes and in the case of corporate taxation are mainly used treaties again double taxation. The goal of this thesis is to give an overview about present situation in corporate taxes in the European union and outline possible future development. For corporate is common state useful, because can use potential tax optimization. The fact is, that scope for tax optimization will exist after potential tax harmonization within European Union in form of off-shore companies in tax heavens.