Taxation- Promoting the internal market and economic growth. Towards simple, fair and efficient taxation in the European Union. The European Commission can present proposals for tax legislation where it considers EU-wide action is needed for the internal market to work properly. The European Commission seeks input from people. are imposed upon a transaction. These include. Under the European VAT system, and this common system of taxing goods and services is crucial for the internal market, only the end consumer is ultimately taxed on the goods or services. In his article “Proposal for the Coordinated System of Taxation Applicable to Cross-Border Inheritances and Gifts in the Internal Market”, Jan Karol Szczepański focuses on the obstacle of double or multiple taxation of cross-border inheritances and gifts, to the well-functioning internal market. The article sets out to explore the design of a feasible and implementable legislative solution at the EU level that would eliminate international juridical double (multiple) taxation of cross-border inheritances and cross-border gifts in the internal market. This creates obstacles to cross-border activity within the Internal Market and adversely affects the competitiveness of European companies. The Proposal is an element of a 2001 company strategy plan in which the Commission identified a number of tax obstacles to cross-border activity in the Internal Market and proposed a two-track strategy to remove them. The strategy addresses a number of targeted measures. In addition to the Proposal, the plan contemplates extension of the Directive on the tax treatment of mergers and measures dealing with cross-border loss relief, transfer pricing and doubl