The issue of the size and length of financial assistance of the European Union to the new member states is closely connected with the GDP growth pace. The higher GDP growth pace of the new members the shorter and more limited structural assistance to those countries. “What type of tax harmonization and tax competition policies could facilitate acceleration of the higher GDP growth pace of the new members?” was a key question of the research. To answer this question a demand side models of Polish, Slovak, Greek, Spanish and Irish impacts of tax harmonization policies on GDP were prepared to simulate the potential effects of adoption of old EU members policies on economies of Poland and Slovakia. On the other side supply models for Poland, Czech Republic, Greece, Spain and Ireland were prepared to simulate the impact of adoption by Poland and Czech Republic the selected policies of tax burdens division. The research brought two general conclusions: slower tax harmonization and more freedom in tax competition allows for achieving the faster pace of the GDP growth of the new members. The research revealed that Poland, opposite to Slovakia, was seriously exposed to negative impact of tax harmonization policy on GDP. Simulation of tax burdens policies revealed that there is not one optimum model of tax burdens division, which would facilitate the economic growth of the new member countries. Each new EU member country can use its own policies.