

SEVENTH
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Marie Lamensch
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VOLUME II

TERRA/WATTEL

European Tax Law

Indirect Taxation



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European Tax Law Second Revised Edition

Martijn Schippers, Ilona van den Eijnde



European Tax Law Second Revised Edition:

European Tax Law Martijn Schippers, Ilona van den Eijnde, 2022-01-22 European Tax Law Seventh Edition Volume II Marie Lamensch Madeleine Merckx Martijn Schippers Ilona van den Eijnde Marie Lamensch is Professor of taxation at the UCLouvain and the Free University of Brussels and a lawyer at the Brussels Bar She is also a member of the VAT Expert Group of the European Commission Madeleine Merckx is Professor of indirect taxes at Erasmus University Rotterdam and a partner at the Tax Research Center of BDO the Netherlands Martijn Schippers is Assistant Professor in customs law and indirect taxation at the Erasmus School of Law programme coordinator of EFS Post Master in EU Customs Law and member of EY's Global Trade Customs team in the Netherlands Ilona van den Eijnde is Academic Teacher in customs law and indirect taxation at the Erasmus School of Law and a lawyer at EY in Rotterdam specialized in customs environmental lifestyle taxation The seventh edition of this leading textbook brings its comprehensive and systematic survey of European Indirect Tax Law up to July 2021 With its critical discussion of the EU tax rules in force and of the relevant ECJ case law it surpasses every other edition in its clarification and analysis of the EU regulatory framework applicable to indirect taxes The in depth coverage of this Volume II includes The Union Customs legislation The harmonised Union VAT legislation The harmonised Union excise and environmental tax legislation The Union administrative cooperation regulatory framework applicable to indirect taxes Volume I of this book covers general topics of EU law relevant for taxation and EU law on direct taxation Ben J M Terra University of Amsterdam the Netherlands and Lund University Sweden and Peter J Wattel University of Amsterdam wrote the first six editions of this handbook **Terra/Wattel - European Tax Law** Peter J. Wattel, Otto Marres, 2018-11-20 The seventh edition of this two volume set brings a comprehensive and systematic survey of European Tax Law up to January 2018 It provides a state of the art clarification and analysis of the implications of the EU Treaties and secondary EU law for national and bilateral tax law From the consequences of the EU free movement rights to the soft law meant to put a halt to harmful tax competition The seventh edition of European Tax Law offers a cutting edge analysis of the field surrounding tax law across Europe It puts forward a thought provoking discussion of the current EU tax rules as well as of the EU Court's case law in tax matters Previous editions were highly regarded as a staple overview of EU tax law among EU tax law practitioners policymakers the judiciary and academics alike With its updated legislation and case law up to January 2018 this new edition maintains its unparalleled depth and clarity as the go to reference book in the field This first volume of the abridged student edition of European Tax Law covers 1 The consequences of the EU free movement rights the EU State aid prohibition the EU Charter of Fundamental Rights and the general principles of EU law for national tax law tax treaties national tax procedure State liability and relations with third States as they appear from the case law of the Court of justice of the EU 2 Secondary EU law in force and proposed on direct taxes the Parent Subsidiary Directive the Tax Merger Directive the Interest and Royalties Directive cross border tax dispute settlement instruments the Anti Tax Avoidance

Directive and the C C CTB proposal 3 The exchange of information and other administrative assistance in the assessment and recovery of taxes between the EU Member States 4 Soft Law on Harmful Tax Competition 5 Procedural matters and the extent of judicial protection The upcoming second volume of this set will cover harmonization of indirect taxation energy taxation and capital duty as well as administrative cooperation in the field of indirect taxation **Research Handbook on European Union Taxation Law** Christiana HJI Panayi,Werner Haslehner,Edoardo Traversa,2020-01-31 Offering a comprehensive exploration of EU taxation law this engaging Research Handbook investigates the associated legal principles in the context of both direct and indirect taxation The important issues and debates arising from these general principles are expertly unpicked with leading scholars examining the status quo as well as setting out a clear agenda for future research

EU Immigration and Asylum Law (Text and Commentary): Second Revised Edition Steve Peers,Elspeth Guild,Diego Acosta Arcarazo,Kees Groenendijk,Violeta Moreno-Lax,2012-07-25 Since 1999 the EU has adopted legislation harmonizing many areas of immigration law in particular rules on borders visas legal migration and irregular migration The much enlarged and fully updated second edition of this book contains the text of and detailed commentary upon every significant measure in this field proposed or adopted up until 1 September 2011 It includes commentary on the EU visa code the Schengen Borders Code the Frontex Regulation the Returns Directive the Directives on family reunion long term residents and single permits for migrant workers and many more besides This is the essential guide for any lawyers academics civil servants NGOs and students interested in this area of law The authors of each commentary are academic and practitioner experts in the field of EU immigration law based in the UK Ireland and the Netherlands Also available as a set of 3 volumes see isbn 9789004222304 **European Union Corporate Tax Law** Christiana HJI Panayi,2021-06-17 What is the impact of European Union law on Member State corporate tax systems and the cross border activities of companies

Introduction to European Tax Law on Direct Taxation Michael Lang,Pasquale Pistone,Josef Schuch,Claus Staringer,Alexander Rust,Georg Kofler,Karoline Spies,2024-12-19 This concise handbook has become a traditional instrument for gaining basic knowledge of European tax law with emphasis on direct taxes It is directed at students experienced international tax specialists with little knowledge of European law European law specialists and non Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law Moreover this book can be useful to academics without a legal background in approaching technical issues raised by European Union tax law as well as give inspiration to the most experienced European direct tax law experts The eighth edition adds new updates on the most essential changes and new case law of the CJEU in the field of European direct taxation Furthermore due to its particular importance the EU Global Minimum Tax Directive is now covered in a separate chapter *Introduction to European Tax Law: Direct Taxation* Karoline Spies,2023-01-02 This handbook is a concise guide for all those who aim at obtaining a basic knowledge of European tax law Designed for students it should also be useful for

experienced international tax specialists with little knowledge of European law European law specialists who are reluctant to approach the technicalities of direct taxation and non Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law This book should also help academics without a legal background to approach the technical issues raised by European Union tax law This edition contains selected relevant information available as of 30 June 2022 It retains all of the features and tools contained in the previous editions including the final charts which our readers very much appreciate In this edition we have also included a list of relevant documents and a selection of reference textbooks on European tax law in five languages which we found of potential interest to our readers Advanced Issues in International and European Tax Law Christiana HJI Panayi, 2015-12-03 This book examines recent developments and high profile debates that have arisen in the field of international tax law and European tax law Topics such as international tax avoidance corporate social responsibility good governance in tax matters harmful tax competition state aid tax treaty abuse and the financial transaction tax are considered The OECD G20 project on Base Erosion and Profit Shifting BEPS features prominently in the book The interaction with the European Union's Action Plan to strengthen the fight against tax fraud and tax evasion is also considered Particular attention is paid to specific BEPS deliverables exploring them through the prism of European Union law Can the two approaches be aligned or are there inherent conflicts between them The book also explores whether when it comes to aggressive tax planning there are internal conflicts between the established case law of the Court of Justice and the emerging policy of the European institutions By so doing it offers a review of issues which are of constitutional importance to the European Union Finally the book reflects on the future of international and European tax law in the post BEPS world National Legal Presumptions and European Tax Law Claudia Sanò, 2016-04-24 Determining the burden of proof in tax law cases is usually what contributes most to the case's outcome Legal presumptions those inferences that are laid down in the law rather than being the result of the court's reasoning play a critical role in such determinations This very useful book uncovers the details of such presumptions which are shared among European tax law systems thus revealing a remarkably clear path through the course of a tax law case in any Member State in the context of EU law Referring to both legal theory and relevant case law the author assesses whether and to what extent national legal presumptions may be deemed to be consistent with EU law and when this is not the case under which conditions they may be reconciled The analysis unfolds along such avenues as the following the meaning of the concept of legal presumption as developed by legal theory and authoritative academic literature special considerations regarding presumptions in customs law VAT and direct taxation harmonized and unharmonized how tax authorities use presumptions to simplify the assessment of tax and tackle tax avoidance or evasion particularly in cross border situations justifications asserted by the Member States in relation to restrictions on fundamental freedoms and standards of compatibility for national legal presumptions with EU law resulting from CJEU case law With reference to national experience using Italy and Belgium as specific examples the

analysis culminates in an elaboration of criteria for legal presumptions capable of meeting the test of compatibility with EU law. As an in depth investigation of possible inconsistencies and conditions for the coexistence of EU and Member State tax law, this book will be welcomed by both taxation authority officials and taxpayer counsel. The understanding it imparts on the actual impact of EU law on the recourse to legal presumptions by national tax legislatures and the protection of European taxpayers is unsurpassed.

European Tax Law, Volume 1 Peter J. Wattel, Otto Marres, Hein Vermeulen, Dennis Weber, 2022-10-23. Ben Terra 1946-2019 was professor of tax law at the universities of Amsterdam UvA the Netherlands and Lund Sweden. Peter Wattel is Advocate General in the Supreme Court of the Netherlands, State Councillor extraordinary in the Netherlands Council of State and professor of EU tax law at the Amsterdam Centre for Tax Law (ACTL), University of Amsterdam. Sjoerd Douma is professor at the ACTL, Director of the Adv LLM programme in International Tax Law at Amsterdam Law School and partner at Lubbers Boer Douma in The Hague. Otto Marres is professor at the ACTL and tax lawyer at Meijburg Co Amsterdam. Hein Vermeulen is Director of PwC's EU Direct Tax Group Amsterdam. Dennis Weber is professor of European Corporate Taxation at the ACTL and of counsel at Loyens Loeff. The eighth edition of this leading textbook brings its comprehensive and systematic survey of European Tax Law up to March 2022. With its critical discussion of the EU tax rules and of the European Court's case law in tax matters, it surpasses every other textbook on EU Tax Law in its clarification and analysis of the implications of the EU Treaties and secondary EU law for national and bilateral tax law. The in depth coverage of Volume I includes the following:

- 1 The far reaching consequences of the EU free movement rights, the EU State aid prohibition, the EU Charter of Fundamental Rights and the general principles of EU law for national tax law, tax treaties, national tax procedure, State liability and relations with third States.
- 2 Secondary EU law in force and proposed on direct taxes: Parent Subsidiary Directive, Tax Merger Directive, Interest and Royalties Directive, cross border tax dispute settlement instruments, the Anti Tax Avoidance Directive and pending company tax proposals.
- 3 Automatic exchange of information and other administrative assistance in the assessment and recovery of taxes between the EU Member States.
- 4 Soft Law on Harmful Tax Competition. Procedural matters and the extent of judicial protection are emphasized throughout this volume. This new edition will continue to be of immense value to law school and university programmes in international tax law and in European Union law and for practice.

Volume II 2021 of this book covers harmonization of indirect taxation, energy taxation and capital duty as well as administrative cooperation in the field of indirect taxation.

EU Tax Law Marjaana Helminen, 2011. This book deals with all the EC law norms that are relevant from the perspective of direct taxes. It explains how these norms are and should be interpreted and how they affect national tax laws and the tax treatment in EU Member States. It begins by giving a comprehensive overview of the basic principles and concepts of EC tax law and all relevant articles of the EC Treaty, analysing them in the light of direct tax case law. A discussion follows covering all relevant EC directives and recommendations and other soft law material on direct taxes. Reference is made to all relevant judgments.

of the EC Court on direct taxes The book includes a chapter on the tax treatment of the different EU entity forms and the future of corporate taxation with a separate chapter dedicated to the EC law issues related to transfer pricing and to the EC law norms on administrative assistance in tax matters

Hybrid Financial Instruments, Double Non-Taxation and Linking Rules Félix Daniel Martínez Laguna, 2019-06-12 Hybrid Financial Instruments Double Non taxation and Linking Rules Félix Daniel Martínez Laguna Hybrid financial instruments HFIs are widespread ordinary financial instruments that combine debt and equity features in their terms and design and may lead to double non taxation across borders This important book provides a deeply informed and critical analysis and guide to the linking rules developed to combat double non taxation stemming from HFIs within the framework of the Base Erosion and Profit Shifting project of the Organisation for Economic Co operation and Development OECD and the anti avoidance initiatives of the European Union EU These complex rules have now become essential in international taxation The book deals incisively with crucial theoretical and practical issues as the following Economic and legal reasons for financing business activity through debt instruments equity instruments and or HFIs Qualification of financial instruments from different perspectives such as economics corporate finance corporate law financial accounting law regulatory law and tax law and their interrelation The concept of double non taxation as a mere outcome of parallel exercises of sovereignty by different states and the role it plays within the international debate The concepts of tax planning tax avoidance and the misleading concept of aggressive tax planning within a tax competition international scenario and their relation with HFIs Comprehensive policy legal and technical detail and explanation of the linking rules proposed by the OECD i e BEPS Project Action 2 and the EU e g Anti Tax Avoidance Directive The in compatibility of linking rules with existing tax treaty rules and EU primary law The author refers throughout to relevant model convention provisions EU case law and a vast number of references of official documentation and literature With its detailed attention to the concept and legal nature of HFIs and double non taxation the critical and comprehensive analysis of the linking rules developed by the OECD and the EU this provocative book allows to reconsider the legality of these linking rules and will quickly become a much used problem solving resource for policymakers tax practitioners tax authorities and tax academics This book allows to rethink whether linking rules relate to a solution or create actual legal issues

Abuse of Law in European Taxation Isabelle Richelle, Wolfgang Schön, Edoardo Traversa, 2025-05-19 This book explores the meaning and the impact of the concept of abuse of law in European taxation Fighting abusive arrangements has gained prominence along three different dimensions as a methodological tool to constrain access to tax benefits under EU law as a ground of justification for disadvantageous treatment of cross border activities and investment and as a policy goal underlying recent EU tax legislation The contributors to this book leading academics and practitioners from different European countries discuss the most burning issues concerning the prohibition of abuse in tax matters Starting from a general clarification of notions like tax avoidance and aggressive tax planning and informed by a deep diving comparative

analysis of the concept of abuse the authors examine special anti avoidance rules both in EU legislation on indirect taxes and under the existing EU corporate tax directives Furthermore the authors shed a critical light on the effect of European fundamental freedoms on national anti abuse provisions Last but not least the impact of the recently introduced Global Minimum Tax GloBE on the operation of anti abuse rules receives scrutiny In the end the book tries to answer whether these different fields of application are informed by a unified notion of fiscal abuse Given the world wide momentum behind the fight against fiscal fraud and tax avoidance the analytical approach of this book bringing together different strands of legislature and jurisprudence will be of substantial value for the work of both practitioners and scholars in the field of EU taxation

Enhanced Cooperation and European Tax Law Caroline Heber, 2021-06-17 The enhanced cooperation mechanism allows at least nine Member States to introduce secondary EU law which is only binding among these Member States From an internal market perspective enhanced cooperation laws are unique as they lie somewhere between unilateral Member State laws and uniform European Union law The law creates harmonisation and coordination between the participating Member States but may introduce trade obstacles in relation to non participating Member States This book reveals that the enhanced cooperation mechanism allows Member States to protect their harmonised values and coordination endeavours against market efficiency Values which may not be able to justify single Member State s trade obstacles may outweigh pure internal market needs if an entire group of Member States finds these value worthy of protection However protection of the harmonised values can never go as far as shielding participating Member States from the negative effects of enhanced cooperation laws The hybrid nature of enhanced cooperation laws their nexus between the law of a single Member State and secondary EU law also demands that these laws comply with state aid law This book shows how the European state aid law provisions should be applied to enhanced cooperation laws Furthermore the book also develops a sophisticated approach to the limits non participating Member States face in ensuring that their actions do not impede the implementation of enhanced cooperation between the participating Member States

Beneficial Ownership in International Tax Law Angelika Meindl-Ringler, 2016-06-07 In international tax law the term beneficial ownership refers to which parties involved in a cross border transaction are entitled to tax treaty benefits However determining beneficial ownership is a complex and often disputed issue subject to different meanings in different countries Archival research on its early use in tax treaties and in the developing OECD Model reveals that its meaning has changed dramatically over the decades leading to new interpretations significantly affecting current tax practice and scholarship This book dedicated to establishing how beneficial ownership should ideally be interpreted compares the use and interpretation of beneficial ownership both current and historical in a wide range of national jurisdictions as well as the EU ultimately shedding a clearer light than has heretofore been available on the meaning of the term In her very thorough analysis of the application of beneficial ownership the author touches on such aspects as the following historical development of the beneficial ownership requirement as used in tax

treaties and in the OECD Model Tax Convention on Income and on Capital rules of double taxation conventions application of the OECD's Action Plan on Base Erosion and Profit Shifting BEPS the problem of so called white income use of the substance over form principle attribution of income rules and the role of agents nominees and conduit companies Specific analysis of the use and interpretation of beneficial ownership in a domestic law and treaty context in numerous jurisdictions with particular emphasis on the United Kingdom Australia the United States and Germany is a major feature of the presentation As a thorough guide to determining whether a person claiming tax treaty benefits is the true owner and which parties are excluded from treaty benefits and to what extent this book will be of immeasurable value to lawyers tax authorities policymakers and other professionals working with taxable international transactions of any kind *Brexit: A Way Forward* Marcello Sacco, 2019-10-01 The outcome of the European Union membership referendum in 2016 has presented the United Kingdom with one of its greatest challenges of modern times As negotiations for an exit strategy continue this volume looks to open up conversations on the socio legal implications of such a monumental transition Aimed at addressing issues relating to Brexit that affect every aspect of British society this book seeks to not just list the problems but to offer viable solutions for the way forward Divided into three parts this book presents a comprehensive yet accessible discussion of the impact of Brexit on the United Kingdom Part I brings together three social studies that reveal that Brexit may be the result of international nationalist narratives and that the choice to leave the EU is already affecting Brits abroad and the future opportunities for British students Part II turns its attention to national legal issues that are affected such as the Irish border waste management moral copyright and the support of local enterprises Lastly Part III investigates commercial law touching on important topics such as international litigation insolvency and tax law As this publication suggests eventual solutions to several issues caused by Brexit it may be of interest to not only other academics working in the field but also to policy makers and relevant stakeholders Marketing Information Guide, 1961 **EU Tax Law and Policy in the 21st Century** Werner Haslehner, Georg Kofler, Alexander Rust, 2016-04-24 Major changes in EU tax law demand an analysis of not just the current state of the field but also forthcoming EU level policy initiatives and their likely implications for taxpayers regulators and national legislatures alike This book the first in depth commentary and analysis of such developments offers exactly that Twenty EU tax and policy experts examine the impact of EU Treaty provisions and recent ECJ case law on EU tax law and provide well informed assessments of current and anticipated EU tax policy initiatives and their potential impacts Taxpayers their advisors national tax administrations and national legislators will find relevant chapters to aid their understanding of and to allow them to proactively address EU tax law issues such as non discrimination state aid rules fundamental freedoms discretionary power of national tax authorities tax competition in the internal market cross border exchange of tax information corporate tax harmonization EU and Member States external relations and the limits of judicial authority in tax policy As an authoritative detailed guide to recent and future developments in EU tax law with highly informed insights into

their practical effect this book will be a welcome addition to the arsenal available to tax practitioners dealing with European tax matters as well as interested policymakers and academics

Klaus Vogel on Double Taxation Conventions Ekkehart Reimert, Alexander Rust, 2022-01-18

Klaus Vogel on Double Taxation Conventions is regarded as the international gold standard on the law of tax treaties. This article by article commentary has been completely revised and updated to give you a full and current account of double tax conventions. DTCs form the backbone of international taxation but they raise many interpretational questions. This market leading work will provide you with the answers. Based on the OECD G20 Multilateral Instrument, the OECD MC and Commentary published in 2017 and the most recent amendments to the UN MC, the book also includes relevant case law and scholarly literature up to and including 2020. Previous editions of the Vogel have been routinely relied on by courts around the world including Australia, Canada, Germany, India, South Africa, the Netherlands and United Kingdom. What's new in this edition? There have been many important developments in this area since the last edition in 2015. The authors discuss these developments and the effect they will have upon practitioners working in this area. They also provide a wealth of new and revised case law along with the DTCs of emerging countries. You'll find Reports about major features in the DTC practice of many leading jurisdictions such as the DTC practice of Austria, Canada, France, Germany, India, the Netherlands, Switzerland, the UK and the US. Sections on divergent country practice covering their national models and networks of bilateral DTCs. Thorough analysis of the OECD and UN model as well as the implementation of these models in practice. Amendments of bilateral DTCs textual or in substance on the basis of the 2017 Anti BEPS Multilateral Instrument. Coverage of a full range of the latest tax treaties around the world including important treaties between OECD and BRICS countries. This new Fifth Edition of Klaus Vogel on Double Taxation Conventions continues to reflect the unchallenged role of the OECD. The OECD MC accompanied by the official Commentary, guidelines, reports and other recommendations has sustained its position as the most important legal instrument in the area of DTCs. On occasion the UN MC and Commentary diverge from the OECD texts. When this happens the authors deal with the specifics of the UN MC in separate annotations and analyses explaining and making sure you understand the differences. How this will help you. All the information you need to confidently advise on issues such as the taxation of income, taxation of capital and the elimination of double taxation. Know that your advice to clients is based on the most up to date and respected information available from an outstanding team of editors and authors. The editors, Professors Ekkehart Reimer and Alexander Rust, have worked with the late Professor Vogel as well as an international team of top experts to completely update and enhance the content. The writing team comprises Editors Prof Dr Ekkehart Reimer, Heidelberg University and Prof Dr Alexander Rust, WU Vienna. Authors Johannes Becker, Federal Ministry of Finance, Berlin; Alexander Blank, University of Erlangen Nuremberg; Katharina Blank, Federal Ministry of Finance, Berlin; Michael Blank, University of Erlangen Nuremberg; Prof Dr Luc De Broe, Catholic University of Leuven; Laga Prof Dr Axel Cordewener, Catholic University of Leuven; and Flick Gocke Schaumburg Prof Dr Ana Paula Dourado, University

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Double non-taxation and the use of hybrid entities Leopoldo Parada, 2023-12-11

The topics of double non taxation and hybrid entities have acquired particular importance in a context where transformations in the tax world have led to international commitments materialised in the OECD Base Erosion and Profit Shifting BEPS project In what is the first systematic in depth analysis of the OECD BEPS Action Plan 2 and hybrid entities this timely book provides a critical review of the approach adopted by the OECD and proposes a deeply informed alternative method to deal with the problem of hybrid entity mismatches The author analyses the interaction between the double non taxation outcome and the use of hybrid entities in an approach not strictly linked to any specific tax jurisdiction To this end the analysis includes case studies and examples from a range of jurisdictions emphasising the international tax context also including the application of tax treaties Among the seminal matters covered in this edition are the following foundations of the concepts of double non taxation and hybrid entities extensive analysis based on the rules of characterisation of foreign entities for tax purposes in the United States Spain Denmark and Germany as well as on the Poland United States and Canada United States tax treaties in depth analysis of the implications of Article 1 2 OECD Model Tax Convention and Article 3 1 Multilateral Instrument MLI especially considering the position of developing source countries detailed analysis of the OECD BEPS Action 2 and its recommendations linking rules including its implementation in the EU Anti Tax Avoidance Directive ATAD and elaborated alternative method to deal with hybrid entity mismatches reactive coordination rule which is informed by the tax policy aims of simplicity coherence and administrability Detailed comparisons between the author s proposal and other existing rules elucidate common points and deviations If merely for its unparalleled clarification of the issues this book will prove of immeasurable value to practitioners tax authorities policymakers and academics concerned with international tax law Beyond that as an authoritative guide that promises to reorient the discussion to what really matters in the debate regarding hybrid entity mismatches this analysis elaborates solutions applicable to a generality of cases worldwide and therefore hugely promotes the urgent quest for alternative views

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