Countering Tax Crime in the European Union This book explores how Member States can introduce secondary EU law via the enhanced cooperation mechanism, which is only binding among these Member States. The book also develops a approach to the limits non-participating Member States face in ensuring that their actions do not impede the implementation of enhanced cooperation.

Manual for the negotiation of bilateral tax treaties between developed and developing countries This handbook is a concise guide for those who are interested in obtaining a basic knowledge of European tax law. Designed for students, it should be useful as well for experienced international tax specialists with little knowledge of European law, for European law specialists who are reluctant to approach the technicalities of direct taxation, and for non-Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law. The book will also be useful to academics without a legal background, in order to approach the technical issues raised by European Union tax law. This third edition has been updated and upgraded. For the purpose of enhancing the book's content and its flexible use, the book contains (flow) charts, a table of all the ECJ judgments quoted, indicating the marginal number and chapter in which they have been analyzed, and an analytical index. Considering the complexity of European direct tax law and the relevant ECJ case law, such features will also make this handbook an indispensable tool for the most experienced European direct tax law experts.

Revenue Law This Second Edition provides an updated and succinct, yet highly informative overview of the key issues surrounding taxation and international law from Reuven Avi-Yonah, a leading authority on international tax. This small but powerful book surveys the nuances of the varying taxation systems, offering expert insight into the scope, reach and nature of international tax regimes, as well as providing an excellent platform for understanding how the principles of jurisdiction apply to tax and the connected tools that are used by countries in imposing taxes. It includes new material on BEPS, the EU Anti Tax Avoidance Package, and the US Tax Cuts and Jobs Act.

Fundamentals of Taxation The international tax system is in dire need of reform. It allows multinational companies to shift profits to low tax jurisdictions and thus reduce their global effective tax rates. A major international project, launched in 2013, aimed to fix the system, but failed to seriously analyse the fundamental aims and rationales for the taxation of multinationals' profit, and in particular where profit should be taxed. As this project nears its completion, it is becoming increasingly clear that the fundamental structural weaknesses in the system will remain. This book, produced by a group of economists and lawyers, adopts a different approach and starts from first principles in order to generate an international tax system fit for the 21st century. This approach examines fundamental issues of principle and practice in the taxation of business profit, and the allocation of taxing rights over such profit among countries, paying attention to the interests and circumstances of advanced and developing countries. Once this conceptual framework is developed, the book evaluates the existing system and potential reform options against it. A number of reform options are considered, ranging from those requiring marginal change to radically different systems. Some options have been discussed widely. Others, particularly Residual Profit Split systems and a Destination Based Cash-Flow Tax, are more innovative and have been developed at some length and in depth for the first time in this book. Their common feature is that they assign taxing rights partly or fully to the location of relatively immobile factors: shareholders or consumers. Stepping back from current political debates on combating profit shifting and how taxing rights over the profits of the digitalized economy should be allocated, this book undertakes a fundamental review of the existing international system of taxing business profit. It argues that the existing system is fundamentally flawed, and that there is a need for radical reform.
that the European Union does not lose sight of its originally stated long-term goals in connection with the reform of the tax system of the digitalized economy, not excluding the need to reshape the current nexus rules surrounding the taxation of cross-border business income. In this respect, the authors believe that the European Union could be the right laboratory in which to explore new avenues for steering international tax law development towards internation equity, fairness, simplicity and long-lasting solutions.

Advanced Introduction to Space Law Peter J. 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. Otto Marres is professor at the ACTL and Director of PwC's EU Direct Tax Group. 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.

The first volume of 'European Tax Law' extensively 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(CITB) 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.

Taxing Profit in a Global Economy Frans von der Dunk, a leading authority on space law, presents a nuanced introduction to the topic, explaining the legal rules, rights and obligations applicable to activities in outer space and activities that precede operations in space. He analyzes the interaction of these elements as well as how international organizations relate to the core tenets of space legislation.

Corporate Taxation, Group Debt Funding and Base Erosion A Guide to the Anti-Tax Avoidance Directive Edited by Victor Thuronyi, this book offers an introduction to a broad range of issues in comparative tax law and is based on comparative discussion of the tax laws of developed countries. It presents practical models and guidelines for drafting tax legislation that can be used by officials of developing and transition countries. Volume I covers general issues, some special topics, and major taxes other than income tax.

A Guide to the European VAT Directives 2014.2 Vols The book is written for students of business economics and tax law. It focuses on investment and financing decisions in cross-border situations. In particular, the book deals with: Legal structures of international company taxation, International double tax, Source-based and residence-based income taxation, International investment and profit shifting, International corporate tax planning, International tax planning and European law, Harmonization of corporate taxation in the European Union, International tax planning and tax accounting, International tax law is designed to avoid international double taxation and to combat international tax avoidance. Nevertheless, companies investing in foreign countries may suffer from international double taxation of profits. On the other hand, these companies may also be able to exploit an international tax rate differential by means of cross-border tax planning. Ulrich Schreiber holds the chair of Business Administration and Business Taxation at the University of Mannheim. He serves as co-editor of Schmalenbach's Zeitschrift für betriebswirtschaftliche Forschung (zfbf) and Schmalenbach Business Review (sbr) and is affiliated with the Centre for European Economic Research (ZEW) as a research associate. Ulrich Schreiber is a member of the Academic Advisory Board of the Federal Ministry of Finance.

Introduction to European Tax Law on Direct Taxation The book is written for students of business economics and tax law. It focuses on investment and financing decisions in cross-border situations. In particular, the book deals with: Legal structures of international company taxation, International double tax, Source-based and residence-based income taxation, International investment and profit shifting, International corporate tax planning, International tax planning and European law, Harmonization of corporate taxation in the European Union, International tax planning and tax accounting, International tax law is designed to avoid international double taxation and to combat international tax avoidance. Nevertheless, companies investing in foreign countries may suffer from international double taxation of profits. On the other hand, these companies may also be able to exploit an international tax rate differential by means of cross-border tax planning. Ulrich Schreiber holds the chair of Business Administration and Business Taxation at the University of Mannheim. He serves as co-editor of Schmalenbach's Zeitschrift für betriebswirtschaftliche Forschung (zfbf) and Schmalenbach Business Review (sbr) and is affiliated with the Centre for European Economic Research (ZEW) as a research associate. Ulrich Schreiber is a member of the Academic Advisory Board of the Federal Ministry of Finance.

Enhanced Cooperation and European Tax Law The essential purpose of the tax provisions of the EC Treaty is to contribute to the establishment of a common market that will ensure free trade in goods. The basic principle in this regard is one of non-discrimination between imported and similar or competing domestic goods. This book provides a practical overview of the law in this area and its interpretation and application by the European courts. EU Taxation Law includes detailed analysis of the harmonisation of indirect taxes in the EU, covering principally the substantial body of legislation and case law in the area of value-added tax and excise duties, but also discussing company taxation and taxation of savings and royalties. It derives from a section in the looseleaf Law of the EU (Vaughan and Robertson, eds), and is made available here for the benefit of those who don't subscribe to the looseleaf.
Get Free Introduction To European Tax Law Direct Taxation Fourth Edition

Special Tax Zones in the Era of International Tax Coordination


Introduction to European Tax Law on Direct Taxation This book provides an introduction to European law on direct taxation. It includes an overview of the sources of European law, the impact of the fundamental freedoms on direct taxation and the relevance of the European state aid provisions in tax matters. Further, it analyses all relevant directives in the field of direct taxation, namely the Parent-Subsidiary Directive, the Merger Directive, the Interest and Royalty Directive, looks at mutual assistance, as well as the EU Arbitration Convention. This edition has some structural changes, primarily made to adapt the analysis of European tax integration to the application of the EU Charter on Fundamental Rights in tax matters and the development of global tax competition. The latter phenomenon is being targeted by the BEPS and Tax Transparency projects in a supranational framework that coordinates the exercise of national taxing rights around the globe and which also has significant repercussions for European tax integration.

A guide to the European VAT directives Resumen: Published annually, this handy two-volume set provides a comprehensive overview of the most essential parts of VAT Directives in Europe. This book set serves as a textbook for advanced students of tax law and/or Community law and as a reference book for (indirect) tax law or Community law practitioners. Volume 1: Introduction to European VAT. This volume offers a systematic survey of the implications of the legal principles on indirect tax matters and VAT rules of the European Union in force, and a discussion of the case law of the Court of Justice of the European Union in indirect tax matters, particularly in VAT. It is divided into two parts: (i) General subjects and (ii) European VAT. Following a general introduction on VAT as fiscal phenomenon, European VAT is discussed as provided for in the Sixth VAT Directive as replaced by Council Directive 2006/112/EC on the common system of VAT (the recast VAT Directive, referred to as the VAT Directive). VAT issues are illustrated by excerpts from decisions of the Court of Justice. The changes from the VAT package are included, and all chapters and references are updated with the changes from the Lisbon Treaty. Volume 2: Integrated Texts of the VAT Directives and the former Sixth VAT Directive. This volume provides an (unofficial) integrated text of Council Directive 2006/112/EC on the common system of VAT and the Directives amending it, including Regulation (EC) No. 282/2011, the recast implementing Regulation, as amended. Early July 2012, the Commission made available a list of guidelines agreed on by the VAT Committee. In footnotes, the guidelines are mentioned relating to the provision in question. An (unofficial) integrated text of the Sixth VAT Directive as applicable until 1 January 2007 is also included. The latest texts integrated into the text are Directive (EU) 2016/1056 and Commission Implementing Regulation (EU) No. 17/2014.

EU Taxation Law

EC Tax Law: This meticulously researched book provides a practical commentary on, and analysis of, the harmonised system of Value Added Tax (VAT) in the European Union and each of its Member States. Written by a team of expert practitioners led by KPE Lasok QC, an authority on European law with extensive practical experience of VAT and Customs cases, this book is destined to become the reference work of choice on VAT for both practitioners and scholars.

A Guide to the European VAT Directives This book provides a clear, overall and much needed introduction to EC tax law - it is about how taxes are raised in the EU, and how those taxes interact with the constitution and principles of the EU.

European Tax Law: The Legal Character of VAT and the Application of General Principles of Justice: Summary of an EFS Seminar in Honour of Fons Simons The European Commission envisions putting forward a proposal for a tax reform that would allow improving the efficiency and simplicity of the corporate income tax systems. This report assesses the impact of a Common Corporate Tax Base (CCTB) on the size of the corporate tax bases of EU companies. The results of the report shall help to evaluate the economic consequences of the introduction of a harmonised set of tax accounting rules. The estimates are based on the European Tax Analyzer with data from the year 2006 and apply options specified by the Commission’s Steering Group.

Bialystok Law Books 3 Introduction To Polish Tax Law Published annually, this two-volume set provides a comprehensive overview of the most essential parts of VAT Directives in Europe. This book set serves as a textbook for advanced students of tax law and/or Community law and as a reference book for (indirect) tax law or Community law practitioners. Volume 1: Introduction to European VAT: This volume offers a systematic survey of the implications of the legal principles on indirect tax matters and VAT rules of the European Union in force, and a discussion of the case law of the Court of Justice of the European Union in indirect tax matters, particularly in VAT. Following a general introduction on VAT as fiscal phenomenon, European VAT is discussed as provided for in the Sixth VAT Directive as replaced by Council Directive 2006/112/EC on the common system of VAT (the recast VAT Directive, referred to as the VAT Directive). VAT issues are illustrated by excerpts from decisions of the Court of Justice. The changes from the VAT package are included, and all chapters and references are updated with the changes from the Lisbon Treaty. Volume 2: Integrated Texts of the VAT Directives and the former Sixth VAT Directive: This volume provides an (unofficial) integrated text of Council Directive 2006/112/EC on the common system of VAT and the Directives amending it, including Regulation (EC) No. 282/2011, the recast implementing Regulation, as amended. Early July 2012, the Commission made available a list of guidelines agreed on by the VAT Committee. In footnotes, the guidelines are mentioned relating to the provision in question. An (unofficial) integrated text of the Sixth VAT Directive as applicable until 1 January 2007 is also included. ISBN vol. 1: 9789087223991; vol. 2: 9789087223991.

EU Value Added Tax Law 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.

Advanced Introduction to International Tax Law This book explains how member states of the EU confer powers to the Union through the founding treaties and the legal frame applicable to the Union’s institutions, and the rules that apply to their functioning and the legal review of their action. It reviews the main fields of action of the EU - the internal market, area of freedom, security and justice,
Introduction to European Tax Law on Direct Taxation

Introduction to European Tax Law on Direct Taxation Poland has seen the process of tax law reform going on for many years. The economic and political transformation at the turn of the 20th century determined the fundamental trends of the transformation of this area of law. A novelty in the Polish tax legislation is the need of incorporating, or aligning with, the legal standards required through the membership in the European Union. However, this law harmonisation process fails to address the whole of Polish tax law. This book covers the fundamental areas of taxation and tax law in Poland. It explores the tax theory, general tax law, and specific taxes supplying the central and self-government budget revenues. The authors also seek to highlight selected issues of the operation and evolution of Polish tax law.

Tax Sovereignty and the Law in the Digital and Global Economy

This book provides a concise, practical guide to the European Union’s Anti-Tax Avoidance Directive (ATAD). Presenting unique insights into the ATAD’s five specific anti-avoidance rules, its chapters explain the background of those rules, the directive’s interactions with relevant jurisprudence, and the challenges posed to the ATAD’s interpretation and implementation in domestic law.

Investment Fund Taxation

The Primer on EU Direct Tax Law covers all aspects of direct tax jurisprudence of the European Court of Justice (ECJ). The first half of the book includes an introduction to the history and institutions of the EU, with special emphasis on the jurisdiction and process of the ECJ. It contains a clear and concise analysis of the basics of EC law on direct taxation, including the Council Directives and ECJ jurisprudence on the so-called four freedoms of the EC Treaty—the freedom of movement of workers, the freedom of establishment, the freedom to provide services, and the freedom of capital movement. The second part of the book includes summaries of the major direct tax cases decided by the ECJ in straightforward prose designed to make the complex and long tax decisions of the ECJ palatable for the uninitiated.

Primer on Direct Taxation in the European Union


Six papers on two fundamental issues in European fiscal law. The first issue concerns the legal character of VAT and the second issue concerns the application of general principles of law and justice in European law in general and tax law in particular.


2 Vols

This book seeks durable solutions for tax crime and is a great resource for the development of knowledge, policy and law on tax crime. The book uniquely blends current practice with new approaches to countering tax crime. With insights from the EU-funded project, PROTAX, which conducts advanced research on tax crimes, the book comparatively analyses the EU’s tax crime measures and the Ten Global Principles (TGP) on fighting tax crime by the Organisation for Economic Cooperation and Development (OECD). The study critically examines how the TGP can serve as minimum standards for the EU to counter tax crime such as tax evasion and tax fraud. The study also analyses how the anti-tax avoidance package can be graduated to fight tax crime in the EU. When escalated, the strengths of the EU tax crime measures and TGP can form a fortress in which criminal law can be empowered to mitigate tax crimes with greater effect. The book will be particularly useful for end-user stakeholders such as tax policy makers, LEAs, professional enablers as well as academics and students interested in productive interaction between tax, criminal and administrative laws.

Protection of Taxpayer’s Rights

Introduction to European Tax Law

This book discusses which is the most appropriate tax dimension to best manage the new horizons of the global and digital economy. In this perspective, the efficiency of the main models is examined and two fundamental proposals are put forth: the first one aims at a coordination of the Destination-Based approach with the role of some specific digital assets, such as user data; the second one is a framework for a possible futuristic tax phenomenon all internal to the world of the internet and not linked to traditional territorial States. The compliance of these models with the constitutional principles that western democratic systems have affirmed over time in matters of taxation is then analyzed with particular regard to legal certainty, consent to taxation and to the redistributive function of taxes. A specific evaluation of the role of the European Union is carried out and the jurisprudence on financial interests of the Union and on State aids is analyzed and tackled in light of the Treaty on the Functioning of the European Union and of the tax sovereignty of member States. The conclusion is that the model of the organization with a general political purpose, from which modern States take their inspiration, appears unfailing for a tax project that would focus on the good and the growth of the person and of the social aggregations in which everyone lives. A model that therefore deserves to be safeguarded, although with new methods and instruments, starting from a Destination-Based Asset-Coordinator approach, in the Third Millennium. The book will be of interest to researchers and academics in international tax law, constitutional law and in political science.

Introduction to Comparative Tax Law

This is the 7th Edition of John Tiley’s major text on revenue law, now massively restructured to focus upon the UK tax system, Income Tax, Capital Gains Tax, and Inheritance Tax. What were previously sections dealing with Corporation Tax, International and European Tax, Savings and Charities have been spun-off to an entirely new book entitled Advanced Topics in Revenue Law. While this narrowing of the scope of Revenue Law means that it focuses on the most important UK taxes, its reduced size also makes it a more manageable and portable volume for law students and practitioners. As with previous editions, the text has been revised to incorporate changes wrought by new enactments in the past four years. This, however, remains the only book on tax law which continues to explain the new law found in ITEPA, ITTOIA and ITA in light of its legislative predecessors, with references to the former enactments still remaining where relevant. Those familiar with the old law of income tax but wanting to find their way round the new will find this work particularly valuable. The book is designed for law students taking the subject in the final year of their law degree course or for more advanced courses and is intended to be of interest to all who enjoy tax law. Its purpose is not only to provide an account of the rules but to include citation of the relevant literature from legal periodicals and some discussion of, or reference to, the background material in terms of policy, history or other countries’ tax systems.

Introduction to European Tax Law on Direct Taxation
Advanced Introduction to European Union Law The effect of the significant changes in tax law at domestic, European, and international levels on investment funds, an important part of global financial services, creates a complex environment for practitioners and a source of debate for academics and policymakers. This is the first book to provide a comprehensive legal and practical analysis of the changes to the complex multilevel tax and regulatory framework concerning different types of investment funds. The contributions, updated as of late 2017, were originally presented at a conference held at the University of Luxembourg in November 2016 under the auspices of the AT OZ Chair for European and International Taxation. The book covers the central questions arising in national law and tax policy, explores the regulatory and tax framework of the European Union (EU), and discusses the multifaceted interactions of both national and EU law with bilateral tax treaties. Through fourteen chapters following a brief introduction, leading academic experts and practising specialists provide decisive insight into: - the regulatory regime for European investment funds; - the tax law and reforms in both Luxembourg and Germany; - the role of the European Commission’s State-aid practices; - examples of case law concerning the application of non-discrimination rules to various investment vehicles; - the impact of tax-specific EU legislation, such as the Parent-Subsidiary Directive, the Tax Merger Directive, and the Anti-Tax Avoidance Directive; - the availability of tax treaty protection for different collective and non-collective investment funds; - the impact of base erosion and profit shifting (BEPS) developments on the taxation of cross-border investments; - the value-added tax (VAT) treatment of investment funds and their managers; and - the consequences of the global drive towards automatic exchange of information relating to existing cross-border investment structures. With its particular focus on Luxembourg – the leading centre for investment funds in Europe (and second only to the United States globally) – and, thus, an instructive model for domestic-level investment fund regulation and taxation – this volume reveals the common issues that arise in virtually every other jurisdiction with a sizeable fund industry. As the first in-depth treatment of the globally significant nexus between investment funds and taxation, the book will prove valuable to policymakers, practitioners, and academics in both financial services and tax law.

Research Handbook on European Union Taxation Law ISBN vol. 1: 978-90-8722-232-10ISBN vol. 2: 978-90-8722-235-200This book set serves as a textbook for advanced students of tax law and/or Community law and as a reference book for (indirect) tax law or Community law practitioners. Volume 1: Introduction to European VAT The volume provides a systemic survey of the implications of the legal principles on indirect tax matters and VAT rules of the European Union in force, and a discussion of the case law of the Court of Justice of the European Union in indirect tax matters, particularly in VAT. It is divided into two parts: (I) General subjects and (II) European VAT. Following a general introduction on VAT as fiscal phenomenon, the European VAT is discussed as provided for in the Sixth VAT Directive as replaced by Council Directive 2006/112/EC on the common system of VAT (the Recast VAT Directive, referred to as the VAT Directive). VAT issues are illustrated by excerpts of decisions of the Court of Justice. Of the changes by the VAT package are included, and all chapters and references are updated with the changes by the Lisbon Treaty.0 Volume 2: Integrated Texts of the VAT Directive and the former Sixth VAT Directive His volume provides an (unofficial) integrated text of Council Directive 2006/112/EC on the common system of VAT and the Directives amending it, including Regulation (EC) No. 282/2011, the recast implementing Regulation, as amended. Early July 2012, the Commission made available a list of guidelines agreed by the VAT Committee. The footnotes mention the guidelines updated until November 2013, relating to the provision in question. An (unofficial) integrated text of the Sixth VAT Directive as applicable until 1 January 2007 is also included.

Introduction to Polish Tax Law Basic knowledge of European Tax Law 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 experts. This sixth edition further refines and updates the content, but also enhances the coordination across the chapter and the selection of case law in line with the weight that it carries for the development of European tax law.

Common Corporate Tax Base in the EU 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 be useful as well 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. The authors also consider that this book can be useful to academics without a legal background in order to approach the technical issues raised by European Union tax law. During the past two years the growing role of state aids and EU fundamental rights have confirmed the trend that steers them towards having an equivalent impact on direct taxation as compared to the one traditionally had by fundamental freedoms. The developments of secondary law have been more marginal instead, confirming the difficulties in producing secondary legislation on direct taxes. This edition contains selected relevant information available as of 30 June 2020 and retains all of the features and tools contained in the previous editions.

International Company Taxation