

Introduction To European Tax Law Direct Taxation

Fourth Edition

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

in Europe direct taxation is still within the competence of the member states however European law has become increasingly influential in this area as well most provisions of

european law are directly applicable they thus have an immediate impact on taxpayers and tax authorities when applying domestic tax law this book serves as an introduction to european direct taxation the book will be of assistance to experts in european law who have so far considered tax law and in particular direct taxation as too technical a domain it will also be helpful to tax law experts who are less familiar with the problems of compatibility with european law because the contributors do not focus on a specific national tax system introduction to european tax law direct taxation will be beneficial to students and practitioners inside and outside of europe the table of contents include the sources of ec law relevant for direct taxation the relevance of the fundamental freedoms for direct taxation the state aid provisions of the ec treaty in tax matters the parent subsidiary directive the merger directive the interest and royalty directive the savings directive the directives on the mutual assistance in the assessment and in the recovery of tax claims in the field of direct taxation the ec arbitration convention

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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

this book provides a comprehensive and systematic overview of the main topics of taxation in european law the sequence of arguments follows an institutional logic respecting the academic tradition of tax law it first outlines the general framework of eu institutions with a particular focus on the set of regulations regarding taxation with reference to the stage of formation of eu rules and the potential contrast with national legal systems it then explores the general principles emerging from the european treaties that typically involve the taxation system and examines in detail the fiscal importance of european freedoms the principle of tax non

discrimination the balance between national interest and eu values tax harmonization state aids and other general principles applicable in tax jurisdiction lastly it offers an overall assessment of the development of the european integration process with particular regard to the nexus between taxation power and sovereignty in order to highlight the possible and desirable next stages of the evolution of european tax law

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

tax integration within the european union can take place in many ways in this book various instruments which the member states and the european union have available to attain tax integration are discussed and their mutual relationship is studied the book includes a general report drafted by the editor and is divided into seven parts focusing on i sources of eu law for integration in direct and indirect taxation ii soft law solution or disillusion limits iii infringement procedures another way to move things further iv comitology v relationship between primary and secondary eu law vi vat directive tested against primary law and vii direct tax directives tested against primary law the book is the outcome of the fourth annual conference of the greit group for research on european and international taxation

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

including worldwide survey of trends and developments in taxation

european tax law seventh edition volume ii marie lamensch madeleine merkx martijn schippers ilona van den ejnde 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 merkx 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 ejnde 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

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

this book provides a comprehensive practical guide to the 6th amendment of council directive 2011/16 eu on administrative cooperation in the field of taxation known as dac6 florian haase offers insight and clarity into the mandatory reporting obligations imposed by dac6 on intermediaries engaged in tax matters involving cross border activities and in some cases taxpayers themselves as well as the characteristics or hallmarks outlined in the directive that trigger these obligations

although a genuine european tax hardly exists as such the ec policy of aligning national taxes tax policies insofar as is necessary for a common market affects taxation tax law in all member states european tax law systematically surveys the ec tax rules that arise from this policy their implications it provides a detailed discussion of european integration community tax harmonisation policy with practical analysis of all the relevant community tax rules in force pending the book s clear straightforward coverage includes the following tax measures already taken at the community level their legal basis the current state of positive harmonisation as manifested in ec regulations directives the effect of negative integration such as prohibition of discrimination that limits member states freedom to arrange their own national tax systems the surprising effect of national habits couleur locale the consequences of general non fiscal community law for national tax laws as it emerges in the case law of the european court of justice european tax law includes an extensive index a table of cases for easy access to information practitioners academics advanced students of tax law ec law will value the lucid ordered comprehensive coverage of this resource

european taxes have long been debated for their potential role as barriers to increased investment and welfare the discussion has often circulated around the size of the tax bases and the magnitude of the tax rate in this book we argue that in the taxation context the european union eu is at a cross road facing strong forces pushing it into two polar positions one of these is the scenario with all welfare provided by the national regime and financed by taxes collected entirely by national authorities the other extreme is the situation where all welfare is fered at an eu level financed entirely by taxes collected at that level the two forces pressing the tax situation into one of these two poles are spelt tax competition and welfare arbitrage the research question addressed in this book covers the existence of a potential steady state in between these two poles our basic pothesis is that their might be such a steady state due to the immobility of some tax bases and where the taxation of these bases have no externalities affecting vestment we argue that the very complex tax structures of europe and the tax certainty facing investors in europe need to be addressed in a comprehensive way

this reference book offers a systematic survey of the implications of european integration especially of the treaties on european union and on the functioning of the eu for national taxation and of eu tax harmonization policy it contains a discussion of the eu tax rules in force and of the european court s case law in tax matters its contents are divided into six main themes 1 the far reaching consequences of the ec treaty provisions and principles for national tax law for tax treaties for national tax procedure and for the national budget as shown by the case law of the court of justice of the ec 2 community harmonization policy and coordination policy as regards indirect taxes and direct taxes including soft law 3 community law in force on indirect taxes value added tax community customs code excises and energy taxation capital duty 4 community law in force on direct taxes parent subsidiary directive merger directive interest and royalties directive transfer pricing arbitration convention savings interest directive 5 tax aspects of the european economic interest grouping eeig and the european company se 6 administrative cooperation and recovery assistance between the member states this completely revised edition brings the survey of european tax law up to december 2011

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