Droit Fiscal Europeen Compare Collection Droit Fondamental

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.

Derived from the renowned multi-volume International Encyclopaedia of Laws, this book provides ready access to how the legal dimension of prevention against harm and loss allocation is treated in the European Union. This traditional branch of law not only tackles questions which concern every lawyer, whatever his legal expertise, but also concerns each person’s most fundamental rights on a worldwide scale. Following a general introduction that probes the distinction between tort and crime and the relationship between tort and contract, the monograph describes how the concepts of fault and unlawfulness, and of duty of care and negligence, are dealt with in both the legislature and the courts. The book then proceeds to cover specific cases of liability, such as professional liability, liability of public bodies, abuse of rights, injury to reputation and privacy, vicarious liability, liability of parents and teachers, liability for handicapped persons, product liability, environmental liability, and liability connected with road and traffic accidents. Principles of causation, grounds of justification, limitations on recovery, assessment of damages and compensation, and the role of private insurance and social security are all closely considered. Its succinct yet scholarly nature, as well as the practical quality of the information it provides, make this book a valuable resource for lawyers in the European Union. Academics and researchers will also welcome this very useful guide, and will appreciate its value not only as a contribution to comparative law but also as a stimulus to harmonization of the rules on tort.

In this volume an international team of scholars builds up a comprehensive analysis of the fiscal history of Europe over six centuries. It forms a fundamental starting-point for an understanding of the distinctiveness of the emerging European states, and highlights the issue of fiscal power as an essential prerequisite for the development of the modern state. The study underlines the importance of technical developments by the state, its capacity to innovate, and, however imperfect the techniques, the greater detail and sophistication of accounting practice towards the end of the period. New taxes had been developed, new wealth had been tapped, new mechanisms of enforcement had been established. In general, these developments were made in western Europe; the lack of progress in some fiscal systems, especially those in eastern Europe, is an issue of historical importance in its own right and lends particular significance to the chapters on Poland and Russia. By the eighteenth century `mountains of debt' and high debt-revenue ratios had become the norm in western Europe, yet in the east only Russia was able to adapt to the western model by 1815. The capacity of governments to borrow, and the interaction of the constraints on borrowing and the power to tax had become the real test of the fiscal powers of the `modern state' by 1800-15.

Value Added Tax – a thorough analysis Given the ever increasing importance of indirect taxation as a source of revenue for governments, and the increasing complexity of legal framework as well as the increasing number of countries adopting indirect taxation, it is highly important to closely watch how the law is actually applied in practice. The main driving force in this area is undoubtedly the European Court of Justice. This book offers a thorough analysis but also keeps track of the ongoing developments in this area. It analyses selected topics (e.g. abuse and anti-avoidance measures, taxable base and rates, treatment of Public Bodies, exemptions, and deductions) by looking at the most important and recent judgments of the Court of Justice of the European Union. Experts from all over the world, not just from academia but also government representatives and tax practitioners, have given their input and helped to put together what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis.

This Handbook of European Environment and Climate Law is the 2nd edition of the work previously titled Handbook of European Environment Law. It is associated with the Traité de droit européen de l’environnement et du climat and the Manuel de droit européen de l’environnement et du climat, both in the French language and published in the same collection, and with which it shares a same structure. The Traité provides a more in-depth approach, with further historic, policy and caselaw considerations, and more complete references. The introduction in the book’s title of the climate dimension, while it was already quite present in the previous edition, is testimony to its growing importance absent a dedicated EU policy and corresponding legislative basis. Climate law is covered in its many occurrences along the work, its specificities noted, and their consequences recognized, especially with respect to the international background which

brings about novel legal interventions, an upheaval of classical approaches, through the creation of a new governance for the implementation of the Paris Agreement and of the resulting EU legislation. The recurring changes in the many and diverse environmental legislations are also of course presented in context, including in light of the growing importance of circular economy and the proposal of a European Green Deal. The growing interference of fundamental rights is henceforth considered: Charter of Fundamental Rights of the Union, Convention for the Protection of Human Rights and Fundamental Freedoms, etc. More broadly, the development of environmental and climate disputes settlement is accounted for beyond the traditional recourse to the EU judges, in the national courts including through transnational private litigation, and in international arbitration.

Why is international cooperation on taxation so difficult to achieve? The problems in international taxation arise from a sovereignty conflict between the country in which the income originates (source country) and the country in which the recipient of the income resides (residence country). This book explores the equally valid sovereign tax claims of source and of residence countries and highlights the incompatibility of these concurrent tax claims. The resulting incoherence between source and residence countries distorts taxation of cross-border income to a point where it not only creates discriminations but challenges the fundamental principles of international taxation in itself. This is an essential dilemma of international tax policy. And yet, given the profound role the power to tax plays in exercising sovereignty, are governments able, or even willing, to eliminate this essential dilemma?

This collection brings together legal scholars, canonists and political scientists to focus on the issue of public funding in support of religious activities and institutions in Europe. The study begins by revolving around the various mechanisms put in place by the domestic legal systems, as well as those resulting from the European law of human rights and the law of the European Union. It then goes on to look at state support and particular religious groups. The presentation of European and national law is supplemented by theoretical and interdisciplinary contributions, with the main focus being to bring into discussion and map the relationship between the funding of religions and the economy and to infer from it an attempt at a systematic examination or theorization of such funding. This collection is essential reading for those studying Law and Religion, with particular focus on the countries of the UK, France, Belgium, Germany, Italy, The Netherlands, Spain and Turkey. The views expressed during the execution of the RELIGARE project, in whatever form and or by whatever medium, are the sole responsibility of the authors. The European Union is not liable for any use that may be made of the information contained therein.

How does EU law affect Member State corporate tax systems and the cross-border activities of companies? This book traces the historical development of EU corporate tax law and provides an in-depth analysis of a number of issues affecting companies, groups of companies, and permanent establishments. Christiana HJI Panayi examines existing legislation, soft law, and the case law of the Court of Justice, as well as the Commission's burgeoning external tax policy initiatives. The book not only explores the tax issues pertaining to direct investment, but also analyzes the taxation of passive investment income, corporate reorganisations, exit taxes, and the treatment of anti-abuse regimes. Through this careful analysis, the book highlights the convergences and divergences arising from the interplay between EU corporate tax law and international tax law, especially the OECD model tax convention. This second edition also reviews developments in the context of the State aid prohibition and high-profile cases on tax rulings.

Capturing the core challenges faced by the international tax regime, this timely Research Handbook assesses the impacts of these challenges on a range of stakeholders, evaluating various paths to reform at a time when international tax policy is a topic high on politicians' agendas.

EUCOTAX (European Unviersities Cooperating on TAXes) is a network of tax institutes currently consisting of eleven universities: WU (Vienna University of Economics and Business) in Austria, Katholieke Universiteit Leuven in Belgium, Corvinus University of Budapest, Hungary, Universite Paris-I Pantheon-Sorbonne in France, Universitat Osnabruck in Germany, Libera, Universita Internazionale di Studi Sociali in Rome (and Universita degli Studi di Bologna for the research part), in Italy, Fiscaal Instituut Tilburg at Tilburg University in the Netherlands, Universidad de Barcelona in Spain, Uppsala University in Sweden, Queen Mary and Westfield College at the University of London in the United Kingdom, and Georgetown University in Washington DC, United States of America. This network aims at initiating and coordinating both comparative education in taxation, through the organisation of activities such as winter courses and guest lectures, and comparative research in the field, by means of joint research projects, international conferences and exchange of researchers between various countries. European Union law barely deals with procedural questions even though they are essential for proper implementation of European Union law. The European Court of Justice has developed procedural principles in its rulings which also affect proceedings before national authorities. This is due to the fact that the principle of procedural autonomy of the Member States finds its limits where European Union law might be infringed. Therefore, domestic procedural principles and rules of the EU countries need to be interpreted in the context of European Union law requirements. This timely work seeks to identify the differences between the domestic procedural rules and principles of an array of EU and non-EU countries and analyse them in the context of European Union law requirements. Specific attention is paid to the impact of State aid rules on procedural law in tax matters, on constitutional law requirements as well as tax treaty law issues. Since customs law is already harmonized in the form of the Community Customs Code, it serves as a starting point to examine the extent to which harmonized procedural law is possible. Harmonized procedural law is also discussed in the context of a possible future Common Consolidated Corporate Tax Base as well as an EU tax levied at the European Union level.

The European Yearbook promotes the scientific study of nineteen European supranational organisations and the OECD. Each volume contains a detailed survey of the history, structure and yearly activities of each organisation and an up-to-date chart providing a clear overview of the member states of each organisation.

"When it comes to taxation, administrative costs to the tax authorities and compliance costs to the taxpayers arise. A lot of studies have already been conducted in order to shed more light on such “hidden costs” of taxation. Particularly in the field of transfer pricing, administrative and compliance costs are assumed to be quite high due to the obligation of computing and documenting an arm’s length price for each intra-group-transaction. Apparently, European policy makers have also become aware of this problem since the European Commission’s report released in 2001 (“Company Taxation in the Internal Market”) recommends targeted measures in the short run and comprehensive ones in the long run, crossing the border line of the currently prevailing transfer pricing approach, inter alia in order to combat compliance costs in the field of transfer pricing. Eighteen national reports from countries all over the world and a general report deal with the basics of administrative and compliance costs of taxation in general as well as compliance costs in the field of transfer pricing in particular. The book is completed by three special reports on certain issues. The findings of the reports included is greatly influenced by the discussions on the occasion of the Jean Monnet Conference on this topic which was held in spring 2006 in Rust (Austria) under the academic guidance of

the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business Administration." -- Back cover.
The "European Yearbook" promotes the scientific study of nineteen European supranational organisations and the OECD. The series offers a detailed survey of the history, structure and yearly activities of each organisation and an up-to-date overview of the member states of each organisation. This special anniversary volume celebrates 60 years of publication of the Yearbook, and its contents differs from that of the regular volumes therefore. It offers a selection of the most important articles, dealing with European cooperation and integration, to appear in the Yearbook during its 60 years of publication. These are of particular interest not only because they provide a unique historical snapshot of the many successes (and occasional failures) in the field of European integration but also because they discuss the ideals and aims that lay behind these efforts, many of which still resonate today as Europe confronts questions about its political destiny and ideal shape. This volume contains articles in English and French."
The book is dedicated to the question of how much room for national tax policy Member States of the European Union will be able to maintain in the future. It focuses on the possibilities Member States have and the limits they face, such as the need to finance the welfare state or limits of European and International Law. The research question is looked at from different angles. Economic as well as legal aspects are included.
This book deals with the cooperation between Member States of the European Union in their fight against fraud. Various mechanisms exist to detect, investigate and deal with fraud directed against the financial interests of the European Union. When Member States of the European Union require one another's assistance, they can basically resort to two forms of cooperation: cooperation in administrative matters and cooperation in criminal matters. A key question is therefore which form of cooperation they should choose in any given set of circumstances. A further question is whether either form of cooperation is exclusive. The survey examines and compares the law of four jurisdictions within the European Union: the Netherlands, Germany, France and England and Wales.
"The principle of non-discrimination plays a vital role in international and European tax law. This dissertation analyses the interpretation given to that principle in tax treaty practice and in the direct tax case law of the Court of Justice of the European Union (ECJ) on the fundamental freedoms. The objective of this analysis is twofold: to give a clear and thorough overview of both standards and to determine whether they share a common, underlying principle of non-discrimination. In order to achieve these objectives, a comprehensive selection of case law is discussed from the perspective of the two constitutive elements of discrimination, comparability and the existence of different treatment. Moreover, attention is drawn to the question whether a domestic measure that is found to be discriminatory may nevertheless be justified on the basis of reasons of public interest. Finally, the possible interplay between both standards is addressed. First, the partial overlap of the two non-discrimination rules may cause frictions. Complex triangular situations are possible, with conflicting rules giving rise to interpretation problems. A second issue discussed in this context is whether national courts of EU Member States are influenced by ECJ case law on the fundamental freedoms when interpreting the non-discrimination provision in tax treaties. Given the deficiencies of that provision, courts may be tempted to draw inspiration from the European standard. The relevant case law is discussed in order to determine whether there is indeed such an influence, and whether such an influence is appropriate."--Extracted from publisher website on May 20, 2015.
In-depth analysis of the potential powers and necessary limits of the mutual assistance function at the national administrative level. Includes recommendations for the strengthening and effectiveness of mutual assistance procedures, considers the growing role of multilateral treaties, and envisions the possibility of an international fiscal court.
This book is the result of a 4-year research project conducted at the Faculty of Law of the University of Luxembourg. It explores the legal value and enforceability of tax circulars and tax rulings in Luxembourg domestic law in light of the principle of legitimate expectations and related principles. After studying the historical roots of both interpretative acts, this research questions the level of protection taxpayers enjoy when relying on circulars and tax rulings and contains a review of decades of administrative case-law to assess the judicial discourse on taxpayers' rights to certainty. This book further investigates the case of circulars and tax rulings that contain interpretations of tax laws that are contrary to the law (contra legem) and builds upon the existing normative framework to introduce proposals addressing issues of uncertainty and inequality taxpayers are likely to suffer when relying on such interpretative acts. Prix Pierre Pescatore de la Faculté de Droit de Luxembourg (École doctorale de droit).
This book gathers together contributions from thirty-two former and current professors who have, through their teaching in the Legal Studies Department at the College of Europe, enhanced the College's reputation as an authentic European academic postgraduate centre of excellence. Within their areas of specialisation the authors analyse both the evolution of European law over the years and more specific questions. The contributions cover institutional/constitutional law, judicial remedies, the law governing the internal market and its accompanying politics, competition law, and the law of the Union's external relations. Cet ouvrage rassemble les contributions de trente-deux professeurs, anciens et actuels, du département d'études juridiques européennes du Collège d'Europe. Par leur enseignement, ceux-ci ont assuré à cette institution, originale par sa dimension européenne, sa reconnaissance en tant que centre académique post-universitaire d'excellence. Les auteurs analysent, chacun dans sa spécialité, l'évolution du droit européen ou des questions plus particulières. Les contributions couvrent ainsi le droit institutionnel/constitutionnel, le contentieux, le droit du marché intérieur et de ses politiques d'accompagnement, le droit de la concurrence et le droit des relations extérieures de l'Union européenne.
The creation of a group taxation framework to subject affiliated entities resident in more than one EC Member State to a single set of rules is an experiment without precedent. Group taxation normally deals with tax liability in the context of a single jurisdiction. There is no system of group taxation worldwide which embraces more than one fiscal jurisdiction under a single regulatory umbrella. This thought provoking work explores the prospect for creating a group taxation system extending across national borders in the EC. The objective is to specify what shape the elements of such a system should take as well as to identify the areas of complexity or probable impasse. Among the topics covered. The relevant jurisprudential and legislative framework of the European Internal Market; A survey of the tax systems of Canada, Switzerland and the US with a focus on the principles pertaining to the division of power between the federal and sub-federal tiers; The policies for corporate taxation in integrated markets; Administrative concerns: compliance, enforcement, dispute resolution and re-assessment of tax liability; Tests for entitlement to group membership; Tax base integration; - Territorial delineation of the group; and Formulary apportionment. In sum, this book provides valuable insights into an area of significant importance to taxpayers, their advisors and policymakers as well.
Selected issues of the various non-discrimination concepts Non-discrimination plays an important, if not crucial, role in many areas of law, such as constitutional law, human rights law, world trade law, EU law and tax treaty law. Both direct and indirect taxation

are affected by the various types of non-discrimination provisions. From a practical point of view, the non-discrimination provisions within the EU legal framework and the non-discrimination concept under Article 24 of the OECD Model are important examples in this respect. In both areas of non-discrimination law, there are many open issues which have been debated for a long time and have evolved as evergreens of non-discrimination in the area of taxation; examples are the meaning of the ECJ's case law on the "finality" of losses or the compatibility of group regimes with Article 24 of the OECD Model. Other problems have emerged only recently, because of current developments at the OECD level, notably the BEPS project. Therefore, non-discrimination suggested itself as a general topic for the master theses of the full-time LL.M. program in 2014/2015. This book takes up and deals with selected issues in depth. Although the relevant non-discrimination provisions are different in wording and context, often the same issues can be analyzed under both the EU fundamental freedoms and Article 24 of the OECD Model. The results under these non-discrimination provisions may differ. However, similar policy considerations and arguments often influence the final decisions. With this book, the authors and editors contribute to the discussion on selected issues of the various non-discrimination concepts and the challenges they present.

The Treaty of Rome makes no mention of the Mediterranean basin as such, inc1udes not a single provision for the defining of specific relations with that region as a whole. There are only, as a hang-over from the French and Italian colonialist past, certain Dec1arations, in the Appendices, regard ing a possible association of Tunis, Morocco, Libya with the new under taking. And, of course, there is Artic1e 113 prescribing, at the end of the Community's transition period, the common trade policy - plus the Artic1e (238) giving blanket authorisation for association agreements. These legal prescriptions were duly implemented in the Association Agreements with Greece (1961) and Turkey (1963) and have supplied the basis for bilateral instruments in respect of other Mediterranean lands - ad hoc, pragmatic ar rangements. In the circumstances the Community could scarcely have proceeded otherwise. Yet the outlines of a European economic policy with regard to the countries of the Mediterranean basin were there from the beginning -limited, however, over the years by the internal development of the Community itself. One is reminded in this connection of sundry invoca tions by European and Mediterranean personalities and members of the European Commission - and, specifically, of a Memorandum presented by Italy to the Council of Ministers in 1964.

The "European Yearbook" promotes the scientific study of European organisations and the Organisation for Economic Co-operation and Development. Each volume contains a detailed survey of the history, structure and yearly activities of each organisation and an up-to-date chart providing a clear overview of the member states of each organisation. In addition, a number of articles on topics of general interest are included in each volume. A general index by subject and name, and a cumulative index of all the articles which have appeared in the "Yearbook," are included in every volume and provide direct access to the "Yearbook"'s subject matter. Each volume contains a comprehensive bibliography covering the year's relevant publications. This is an indispensable work of reference for anyone dealing with the European institutions. It is bilingual (English and French).

The most important and recent judgments of the CJEU Considering the ever increasing importance of indirect taxation as a source of revenue for governments, the intensifying complexity of legal framework, and the proliferating number of countries adopting indirect taxation, it is essential to scrutinize how the law is actually applied in practice. The primary driving force in this area is, undoubtedly, the Court of Justice of the European Union. This book analyzes selected topics (e.g., abuse and anti-avoidance measures, taxable base and rates, treatment of Public Bodies, exemptions, and deductions) by examining the most prominent and recent judgments of the Court of Justice of the European Union. Experts from all over the world, not just from academia but also government representatives and tax practitioners, have provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis.

The Sovereign debt crisis pushed the EU to take a new step to the common financial rules. After some years of 'soft budgetary carefreeness', the European Budgetary Treaty boosted the movement of budgetary convergence in the EU. The 'Six Pack' and the 'Two Pack' consolidated the effectiveness of a new European budgetary order founded by the Maastricht Treaty and the Stability and Growth Pact. Even if mechanisms adopted by the Member States are formally different in law, conditions of European budgetary orthodoxy have been definitively hardened. This new rigor has a great impact on all the public administrations, as defined by the European Accounts System and Eurostat. The EU is a key-player of the budgetary game. This great power makes the EU accountable to the general economic situation within Europe and amongst all Member States. Budgetary regulation must be conciliated with preservation of some investment means to develop potential growth on the continent. 'Giant in law', the EU has to be responsible from an economic point of view. The problem is that, from a budgetary standpoint, the EU remains a 'dwarf'. The European general budget is about 1% of the EU gross national income. The budgetary power of the EU is less than one twentieth of the USA federal financial power. Balance between 'budgetary dwarf ' and 'giant in law' is characteristic of 'adolescence' of the EU finances. Natural consequence of this situation, the EU capacities for redistributing and stabilization are still relatively limited. To overtake this powerlessness, the EU has used no budgetary tools by appealing to the European Investment Bank and the European Investment Fund. However, the ability of the EU to support public investment is not sufficient today to promote an authentic economic relaunching policy and to support the global competition, especially with the USA and China. With a 'powerful brake' and a 'poor accelerator', the risk is the European public investments continue to stand by. This is the investment paradox of the European budgetary order. Will the next negotiation on the multiyear financial framework post 2020 be able to change the point ? It is not sure, especially in the Brexit context. Negotiating an European financial agenda is always long and difficult. But, the exit of the United Kingdom could makes the game more disputed than ever. A thing is clear : beyond the technical and financial sizes of the new roadmap proposals established by the Commission, the democratic control of the European Parliament is still limited. The EU budgetary framework and timetable are too inert, not enough reactive, far from European citizens actually. In the historical moments we live, it is certainly a strategic mistake to not involve much more citizens and their representatives in the crucial negotiation on the long-term finances of the EU. This is the technocratic risk of the new European budgetary order.

The "European Yearbook" has expanded over the years in keeping with the role played by European institutions compared with national ones. It is an indispensable work of reference for anyone dealing with these institutions, which have become so numerous and varied that no-one can possibly memorise all their acronyms or functions. The "European Yearbook" provides aids for finding one's way through the labyrinth of these organisations which coordinate a variety of activities in over 20 countries. One of the aids is an 'organisation chart' at the beginning of the documentary section, giving a clear picture of the general situation. A perusal of the many contributions in the volume organisation by organisation, shows the full diversity of the activities which Europe is gradually taking over from national governments, with their consent and financial support. Written in both of the Council of Europe's official languages, English and French, the "European Yearbook" also contains a general index by subject and name which constitutes a very valuable list of articles and provides direct access to the work's subject matter, regardless of the particular organisation concerned, offering a kind of cross-section of the activities of European organisations.

The rules of the Member States on the taxation of the foreign business income of companies, whether such rules are based on the fiscal principle of territoriality or on the principle of worldwide taxation, are in conflict with the objective of achievement of the internal market. This objective is indeed difficult to reach when it comes to the taxation of foreign income, given that the Member States are far from taxing companies doing business cross-border as if their operations were purely domestic. Areas of conflict include particularly the taxation of

foreign profits, the deduction of foreign losses, the elimination of international double taxation and the attribution of profits to permanent establishments. This dissertation analyses this conflict on the basis of a study of the case law of the European Court of Justice as well as some of the key provisions of the European treaties. It appears that both the fiscal principle of territoriality and the principle of worldwide taxation give rise to complex issues of compatibility with the law of the European Union. Although the analysis conducted throughout the dissertation provides some guidance for the taxation of the foreign business income of companies, it is concluded that the Court cannot, by itself, efficiently resolve the conflict between such taxation and the objective of achievement of the internal market.

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.

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.

The financial crisis of 2008 and the emergence of various scandals around the world sparked a movement towards greater transparency with international exchange of information in tax matters. Fully revised and updated, this book considers the emergence of a new global standard, the automatic exchange of information. Providing a comprehensive overview of the main developments, it analyses the structure and content of the various existing instruments and models, taking into account the most up to date developments.

The "European Yearbook" promotes the scientific study of nineteen European supranational organisations and the Organisation for Economic Co-operation and Development (OECD). Each volume contains a detailed survey of the history, structure and yearly activities of each organisation and an up-to-date chart providing a clear overview of the member states of each organisation. Each volume contains a comprehensive bibliography covering the year's relevant publications. This is an indispensable work of reference for anyone dealing with the European institutions.

Of national reports on the topic delivered at the 39th congress of the International Fiscal Association which was held in London, 1985. The report by the general reporters J.S. Phillips and M.H. Collins is published in full in four languages.