

Harmonisation Of European Taxes A Uk Perspective

Harmonization of European Taxes

This title examines the background to the concept of harmonization of taxes, looking at EU directives in force, proposed EU directives, each member state's tax rates (regarding income, capital gains and corporation tax) and UK treaties with each member state.

Taxes in the EEC and Britain

Tax competition in the form of harmful tax practices can distort trade and investment patterns, erode national tax bases and shift part of the tax burden onto less mobile tax bases. The Report emphasises that governments must intensify their cooperative actions to curb harmful tax practices.

European Tax Harmonization and British Taxes

Following each Member State's need to rebuild a strong and stable economy after the 2007 financial crisis, the European Union (EU) has developed a robust new transparency framework with binding anti-abuse measures and stronger instruments to challenge external threats of base erosion. This is the first and only book to provide a complete detailed analysis of the Anti-Tax Avoidance Package and other recent and ongoing European actions taken in direct taxation. With contributions from both prominent tax academics and Spain's delegates to the European meetings where these rules are debated and promulgated, the book covers such issues and topics as the following: – the development of the EU Strategy towards Aggressive Tax Planning; – recent tax-related jurisprudence of the European Court of Justice; – the Anti-Tax Avoidance Directive; – tax treaties and non-tax treaties with tax consequences both between Member States and between Member States and third countries; – code of conduct for business taxation; – automatic exchange of information; – country-by-country reporting; – arbitration in tax matters; – external strategy for effective taxation regarding non-EU countries; – competition and state aid developments in direct taxation; – the Common Consolidated Tax Base; and – digital significant presence and permanent establishment. As the EU pursues its ambitious tax agenda, taxation's contribution to EU growth and competitiveness and its part in relations with the rest of the world will come into ever clearer focus. In addition to its insights into these trends, the book's unparalleled practical information and analysis will be of great value to tax practitioners dealing with investment analysis, tax planning schemes, and other features of the current international tax landscape.

Harmful Tax Competition An Emerging Global Issue

This book focuses on the status quo of European tax integration, combining law, policy and politics. Good policy should identify and address problems when they arise, achieving suitable solutions that law implements. Within the European Union, this relation is malfunctioning or entirely missing in direct tax matters. Positive tax integration in the European Union has mostly failed to transform supranational policy goals into actual measures of harmonization and coordination, except for the recent reaction to tax avoidance. The topical studies contained in this book hold that without a proper action that removes cross-border tax obstacles, positive tax integration shifts away from its original goals. Furthermore, such a scenario leaves the bulk of European tax integration in the hands of the limits established by negative tax integration, with little room for developing a structured policy in the interest of the European Union. This peer-reviewed publication aims to stimulate debate among scholars, decision-makers, practitioners, politicians and interpreters of European international tax law, with a view to bringing European tax integration back on the right track.

Tax Harmonization and Financial Liberalization in Europe

The European Company Statute (ECS) is one of the most important pieces of company legislation adopted so far by the European Union. Its aim is to regulate, on a voluntary basis, the internal functions of a business operating in more than two European countries at the same time. However, its implementation by companies requires the negotiation of agreements between employers and employees principally on the choice between a one-tier or two-tier system of board structure. While the ECS thereby promotes flexible solutions tailor-made to company requirements, it has failed to achieve full harmonisation of EU company law. This book provides a comprehensive analysis of the history, structure, legal basis and likely impact of the ECS, examining its evolution over some 30 years of development and its chances for integrating diverse models of corporate governance across the European Economic Area. The book explores the implications of the ECS for employee participation at various levels in the European company, with country case studies drawn from Greece, Slovenia and the UK. It also analyses certain legal issues, including taxation and the position of companies located in countries without existing systems of employee board-level participation.

Combating Tax Avoidance in the EU

Does the European Union really matter to British policy? For some it is a leading light, for others an irrelevancy. Given the uneven and evolving nature of EU policy, how can we evaluate its overall impact? This book is the first to combine a clear and detailed introduction to the new science of complexity and its application to social policy, Europeanisation, globalisation and the EU-UK relationship. It includes a detailed review of four key policy areas: employment, labour, gender and monetary relations. \"Integrating UK and European Social Policy\" provides groundbreaking reading for undergraduate and postgraduate students of politics, history, international relations, economics, social policy and applied social science. It is also useful for academics with an interest in European social policy, and policy makers and shapers, including government and non-government organisations.

European Tax Integration

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 European Company Statute

Analysis by tax scholars on the relations between European law and third countries in the field of direct taxation. It includes national reports from over 30 EU Member States and third countries, which were presented at a conference held at the Vienna University of Economics and Business Administration on 13-15 October 2006. Among the areas addressed by this work are the following: The direct impact of article 56 EC Treaty (right of establishment) in the relations with third states; The indirect impact of the fundamental freedoms in the relations with third states; Fundamental freedoms in relation to EEA States under the EEA Agreement; Agreements between Switzerland and the European Union; The relations with other third states in the field of direct taxes; The impact of secondary EC law on the relations with third states; Article 307 EC Treaty (free movement of capital); and The treaty-making power of the European Union in the relations with third states.

Integrating UK and European Social Policy

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.

Research Handbook on European Union Taxation Law

This paper aims to contribute to the European policy debate on corporate income tax reform in three ways. First, it takes a step back to review the performance of the CIT in Europe over the past several decades and the important role played by MNEs in European economies. Second, it analyses corporate tax spillovers in Europe with a focus on the channels and magnitudes of both profit shifting and CIT competition. Third, the paper examines the progress made in European CIT coordination and discusses reforms to strengthen the harmonization of corporate tax policies, in order to effectively reduce both tax competition and profit shifting.

EU TAX LAW

This is an updated study of a 1998 publication, \"Tax competition in the European Union\". The introduction covers the recent history of tax policy within the EU, and examines the current situation in corporate taxation, taxation of savings, taxation of labour, and indirect taxation (VAT and excise duty). A comparative analysis provides a detailed survey of how direct taxes - corporate and personal - are levied within the EU. The final section discusses the main issues in the current debate on the alternative approaches of competition and co-operation in the taxation field.

The EU and Third Countries

Imposing UK tax on an entity or those linked to it involves understanding what kind of entity is being dealt with, especially when it is formed outside the UK. Is it a company, a partnership, a trust or something else? This often involves considering whether the entity is ‘tax transparent’ and if so, what that means. While of great importance, the UK tax rules for classifying entities are notoriously vague, as is the UK meaning of ‘tax transparency’. This book breaks new ground by exploring these topics comprehensively, in a world which is well aware of the problems created by entity classification mismatches. In so doing, it addresses, with emphasis on UK tax law, issues such as: the meaning of a ‘partnership’ and a ‘trust’; what is meant and is not meant by ‘tax transparency’, across a range of taxes and situations; how tax treaties have dealt with entity classification questions and related ‘transparency’ issues; how entity classification questions are impacted by EU law; and how the UK approach could be improved, policy-wise and practically, without facilitating tax avoidance. The book compares in detail the UK entity classification approach with that of the US, the Netherlands and France. Appendices consider the unusual UK capital gains tax treatment of partnerships, as well as the special transparency rules which can apply where a partnership is party to loans or derivative contracts, or owns intangible assets. Questions of entity classification and tax transparency are of fundamental importance in any mature tax system and especially in a globalised economy. This book unlocks those questions for both academics and practitioners.

EU Value Added Tax Law

Through the arguments for corporate tax harmonization in the EU and describing the current stage of this process, the legislative rules which are insufficient to solve the many problems implied by the proper functioning of the Single Market, are revealed. The book also exposes the issues involved in the consolidation of the corporate tax base.

Taxing Multinationals in Europe

How does EU law affect Member State corporate tax systems and the cross-border activities of companies? This unique study 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. Existing legislation, soft-law and the case-law of the Court of Justice are examined. The proposed CCCTB Directive and its potential application through enhanced co-operation are also considered. In addition to the tax issues pertaining to direct investment, the author examines the taxation of passive investment income, corporate reorganisations, exit taxes and the restrictive effect of domestic anti-abuse regimes. By doing so, the convergences and divergences arising from the interplay of EU corporate tax law and international tax law, especially the OECD model, are uncovered and highlighted.

Tax Co-ordination in the European Union

This book addresses the growing importance of trade secrets in today's society and business and the related increase in litigation, media and scholarly attention, using the new EU Trade Secrets Directive as a prism through which to discuss the complex legal issues involved. Written by a team of international experts, it discusses and analyses national implementation of the Directive and explores the effects of the new regime on contentious issues and crucial sectors such as big data and AI.

Classifying Entities and the Meaning of 'Tax Transparency'

With a Foreword by the President of the European Parliament, Antonio Tajani. This book sheds light on the political dynamics within the EU member states and contributes to the discussions about Europe. Authors from all member states as well as Iceland, Norway, Switzerland and Turkey assess how their country could get more involved in the European debate, taking the reader on a journey through various political landscapes and different views. The chapters cover issues ranging from a perceived lack of ambition at the periphery to a careful balancing act between diverse standpoints at the geographical centre. Yet, discussions share common features such as the anxiety regarding national sovereignty, the migration and border discourse, security concerns as well as the obvious need to regain trust and create policies that work. The book contributes vigorously to the debate about Europe in all capitals and every corner of the continent, because this is where its future will be decided.

Corporate Income Tax Harmonization in the European Union

The establishment of the European Economic Community in 1958 was one of the most remarkable developments in the history of the post-World War II era. It aimed for nothing less than a complete economic union so that goods, people, and capital would be able to pass over national boundaries of member countries as freely as they move within any one country. As the Community's target date of 1992 for economic integration draws closer, the need for information, both current and historical, becomes more urgent. The aim of this annotated bibliography is to create a critical and descriptive list of books published mainly in English for businessmen and analysts, combining older publications with new. The literature on the EC is vast and issues The Community itself nearly 3000 publications a year. The range of material covered in this volume is distinguished by its great scope. Historical sections provide listings on the postwar years of economic recovery, the development of the EC, and biographies of the leading personalities involved. Policy-oriented sections encompass such subjects as labor, transportation, environment, energy, and education. The political ramifications of economic union, financial and fiscal affairs, relations between the EC and the Third World, and foreign relations in general are dealt with in separate sections. The volume concludes with a listing of major European Community publications. The sheer bulk of published material on the EC, much of it duplication, has made keeping up with its developments difficult for small and medium in Europe and elsewhere. This invaluable sourcebook will provide the business community and the political establishments with better access to EC information as they grapple with the implications of 1992.

European Union Corporate Tax Law

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).

The Harmonization and Protection of Trade Secrets in the EU

With the European Union striving to become the world's most competitive economy, the developments in the two closely interconnected areas of European corporate law and European company tax law are of utmost importance. This book focuses on the crucial issues raised by these developments, on their far-reaching implications and on the key challenges to the future legislative choices. The book illustrates the key developments in EU corporate law and EU company tax law, the EU planned initiatives in these areas, and - at a time when member states increasingly tend to use company law and company tax provisions to attract businesses and investments - it suggests how future developments can contribute to the undistorted functioning of the internal market and to the strategic 'Lisbon-objective'. The explanation of these

legislative and case-law developments is of use to students and indicates new opportunities for business expansion strategies throughout the European Community. The book concludes that new optional, but attractive, EU company law vehicles and company tax regimes would be, in these two areas, the only legal and effective means towards an undistorted functioning of the internal market and towards the Lisbon-objective. This ultimately gives rise to a far-reaching challenge for all debates on the future patterns of European integration. Luca Cerioni introduces new themes for academic research and discussion subjects for decision-makers and at the same time, uniquely, makes these accessible to a much wider international public of students, businesses and practitioners.

The Future of Europe

It comments upon how disciplinary-based approaches to tax research have developed in Law, Economics, Accounting, Political Science, and Social Policy. Its authors then go on to introduce an interdisciplinary research approach to taxation research.\".

European Communities

The book explores the hybrid nature of enhanced cooperation law between the law of single Member States and secondary EU law. Furthermore, it identifies the limits to and challenges of enhanced cooperation law-making, and explains how State aid law provisions should be applied to enhanced cooperation laws. 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.

Traditional and Alternative Routes to European Tax Integration

In theory, VAT is a neutral tax and should not become a burden for companies. On that account, the business decision to insource or outsource activities should be irrelevant for the VAT treatment. However, the current EU VAT regime is (partly) harmonized and does not generate neutrality for all companies involved, i.e. companies not able to (fully) deduct input taxes. Member States are granted an option for introducing a VAT grouping regime that allows legally independent persons to be treated as one single taxable person under certain conditions. The main consequence of VAT grouping is that it leads to out-of-scope intra-group transactions, enabling companies to outsource functions without running the risk of non-deductible VAT. The notion of EU VAT grouping stems from the German Organschaft regime, which was originally introduced to produce neutrality within the chain of companies. 0This book provides an overview of VAT policy considerations for introducing VAT grouping and the history of the EU VAT grouping notion, and offers an in-depth analysis of the scope of the VAT grouping notion found in the VAT Directive. While elaborating on the scope of the VAT grouping concept, the fundamental freedoms relating to the territorial scope and State aid provisions with respect to the personal scope are scrutinized. The scope of VAT grouping is furthermore analysed in the light of the ECJ's case law on VAT grouping, VAT in general and other case law relevant to the topic.

EU Corporate Law and EU Company Tax Law

Exploring the importance of the EU Services Directive (Directive 2006/123), this book provides an expansive insight into the controversial legislation regulating the internal market in services, whilst examining the challenges of positive harmonisation. In addition, by analysing the functioning and judicial interpretation of the directive, it considers EU trade regulation values and the broader significance of EU regulation in global regulatory standard setting.

Taxation

What is the impact of European Union law on Member State corporate tax systems and the cross-border activities of companies?

Enhanced Cooperation and European Tax Law

Since the 1970s, globalization has created an economic environment of interdependency between nations. Now, many countries in European and the MENA (Middle East and Northern Africa) regions must grapple with the need to increase public revenue while maneuvering through a global “race-to-the-bottom” tax competition. The Handbook of Research on Public Finance in Europe and the MENA Region explores economic development and public finance by providing critical insight into the use of public finance and policy and illuminating the intricacies of these topics through discussion of theory, empirical work, and policy objectives. This book is ideally designed for business professionals, policy makers, financiers, students and researchers in the fields of public policy and economics.

VAT Grouping from a European Perspective

This book uses a computable general equilibrium framework to evaluate recent value-added tax reform proposals in the European Union from a welfare point of view. After the publication of the “White Paper” (1985) on the completion of the internal European market, an intense and heated debate about tax impediments to free trade set in. According to the original plans of the Commission of the European Union, not only physical border controls but also fiscal frontiers within the European Union would have been abolished on New Year's Day 1993. With respect to value added taxation this amounted to replacing the destination by the origin principle. Even though the origin principle had been favored by some economists from the establishment of a common European value-added tax system, time was not yet ripe for this change. In December 1991, the ECOFIN Council could only agree on the so called transitional system. In essence, these transitional arrangements maintain the destination principle as far as possible but shift the border tax procedure from national frontiers to firms. The transitional system is supposed to expire on December 31, 1996, with the final solution for value-added taxation in the European Union being decided upon by the ECOFIN Council until December, 1995. In the event of no decision the transitional arrangements will be continued. The most likely solution will be a switch to the origin principle combined with some clearing mechanism to prevent major revenue reallocations between member states.

Trade Regulation and Policy in the EU Internal Market

This book deals with tax harmonization and financial integration in Europe. Both national perspectives and the perspective of the European Community are offered. In addition, a French, a German and an EFTA view of the state of economic integration in Europe are presented.

European Union Corporate Tax Law

European Commission's annual policy Strategy 2008 : Thirty-second report of session 2006-07, Vol. 2: Oral and written Evidence

Handbook of Research on Public Finance in Europe and the MENA Region

“The papers in this much-needed collection employ Applied General Equilibrium methodology to address a wide variety of policy concerns within the European Union. In examining such a variety of issues with varying modelling features the contributors illustrate the flexibility of the approach, and demonstrate how Applied General Equilibrium methodology is an increasingly important tool for economic development.”-- Jacket

Welfare Effects of Value-Added Tax Harmonization in Europe

This Handbook grapples conceptually and practically with what the sharing economy - which includes entities ranging from large for-profit firms like Airbnb, Uber, Lyft, Taskrabbit, and Upwork to smaller, non-profit collaborative initiatives - means for law, and how law, in turn, is shaping critical aspects of the sharing economy. Featuring a diverse set of contributors from many academic disciplines and countries, the book compiles the most important, up-to-date research on the regulation of the sharing economy. The first part surveys the nature of the sharing economy, explores the central challenge of balancing innovation and

regulatory concerns, and examines the institutions confronting these regulatory challenges, and the second part turns to a series of specific regulatory domains, including labor and employment law, consumer protection, tax, and civil rights. This groundbreaking work should be read by anyone interested in the dynamic relationship between law and the sharing economy.

Tax Harmonization and Financial Liberalization in Europe

his book presents twenty-one essays by as many legal scholars examining international criminal enterprises. The lead essay provides a synopsis of enterprise criminality. Topics treated include: conflict resources (diamonds, palm oil), piracy, arms trafficking, illegal drugs, counterfeit products, art fraud, market manipulation, short selling, cryptocurrency (bitcoin), tax evasion, investor-state arbitration, anti-trust/competition law, and corporate governance: whistleblowing, VW, Toshiba, concluding with a chapter on Lobbying in the EU. Countries and regions covered include Central Africa, Indonesia, Somalia, Iraq, Syria, UK, EU, France, Germany, and Japan. The book includes a free preview. <https://www.amazon.com/author/quizmaster> <http://mindworks.altervista.org> About the author: A Fulbright law specialist, Dr. Engle has taught law in France (Nanterre) Germany (Humboldt) Ukraine (Fulbright) Bosnia (Fulbright) Russia (Pericles) and Estonia (Tartu). He has published dozens of articles on law as well as several books. This book is meant to be affordable so developing country legal scholars can understand American, French, and German rule of law concepts in the struggle against violent criminality.

Tax Notes International

This significantly revised and updated second edition addresses the rapid development of EU copyright law in relation to the advancement of new technologies, the need for a borderless digital market and the considerable number of EU legal instruments enacted as a result. Taking a comparative approach, the Commentary provides comprehensive coverage and in-depth commentary on each of the EU legal instruments and policies, both from an EU and an international perspective. Alongside full legislative analysis and article-by-article commentary, the Commentary illustrates the underlying basic principles of free movement and non-discrimination and provides insights into the influence of copyright on other areas of EU policy, including telecoms and bilateral trade agreements.

The European Commission's annual policy strategy 2008

A comprehensive and comparative analysis of corporate tax systems, focusing on structural defects and how they are addressed in practice.

Policy Simulations in the European Union

Many Commonwealth developing countries are potentially affected by the EU and OECD initiatives to regulate international tax competition. These articles by experts from Commonwealth countries discuss the concerns of affected nations, covering globalisation, fiscal sovereignty, WTO issues and more.

The Cambridge Handbook of the Law of the Sharing Economy

The book deals with tax planning with holding companies located in Europe, Asia of the Caribbean. It analyses the problem of repatriating U.S. profits from Europe, going far beyond the routing of income via different companies. Instead, the approach includes an analysis of the interdependencies between international tax competition, holding company regimes, and tax planning concepts in order to establish a basis for tax planning measures regardless of the fast changing legal environment for holding companies in the different countries.

International Corporate Criminal Law

EU Copyright Law

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