
Editorial

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This editorial should of course have been written for the first issue of EC Tax Review. However, in reserving the first issue exclusively for the Ruding Committee report, we wanted to underline the fact, that Communitarian tax law has come of age in Europe. That fact has also been the chief motive for starting this review, which will be devoted entirely to European tax law.

In a certain sense Communitarian tax law was born with the Treaty of Rome on 25 March 1957, when the firm commitment to abolish all customs barriers was solemnly signed and sealed. In spite of its importance for the Common Market, customs duties and taxes with equivalent effect could at that point in time hardly be considered to be situated at the heart of the tax practice. Therefore, during a very long period, tax cases before the Court of Justice were pleaded by specialists in European law, rather than in tax law.

The advent of VAT in 1967 was a major step in the integration of European tax law into ordinary tax practice. Yet, as the VAT directives were implemented by extensive national tax laws or even full blown national VAT codes, VAT was still perceived by many tax practitioners, not to say many tax administrators, as a domestic tax.

All this changed rapidly in the run-up to the magic year 1992, after approval of the single European Act in Luxembourg in 1986. The Commission put forward an ambitious proposal in combination with a fixed date; all intra-community borders should disappear at midnight 31 December 1992. By eliminating systematically all non-tax barriers to cross-border operations the Commission enormously increased the pressure on tax barriers as the only remaining obstacles to the internal market, politically but also economically. At the same time the Court of Justice entered the field of income tax, personal as well as corporate, and started to apply the basic Community freedoms in the field of direct taxation.

In July 1990 the Council of Ministers surprised the outside world by the approval of two directives on parent-subsidiary dividends and on intra-Community mergers. It has already been recognised that those directives will have far reaching consequences with respect to day to day corporate tax practice.

Finally in March 1992 the Ruding Committee appointed by the Commissioner for tax affairs, Mrs. Scrivener, issued a report with thirty-seven recommendations in the field of corporate income tax.

After this quick succession of events during the last few years, we came to realise with a few colleagues teaching European tax law, or engaged in international tax practice that the time was ripe to start a magazine devoted exclusively to European Communitarian tax law as a discipline of its own. We issued a call for collaboration in all Member States of the Community and the response has been overwhelming as you can judge for yourself.

The idea is not to establish a European tax news service. A quarterly journal does not have the right frequency for this and moreover there are already excellent publications in this area.

The idea is not to publish articles on national tax law of the Member States of the Community. Intertax, European Taxation and other international tax journals are already providing this service in a superb way.

The basic idea of EC Tax Review is to bring forward the fundamental issues in Communitarian tax law and to discuss the Impact of Communitarian regulations on national tax law. EC Tax Review wants to bear witness to the emerging tax law of the Community.

The method is that of authoritative articles on the subject, in which all the issues involved are analysed and discussed. Our goal is to provide the leading articles on the issues, setting the trend and the standard of the discussions. Our device is that, if you do not have time to read a book, read the leading articles. At the same time we want to keep you fully informed on all significant European tax cases, commenting decisions by the Court of Justice, as well as

decisions by national tax courts. In order to be complete we have also included a survey on legislation, which out of necessity will not follow developments up to the last minute. And finally in order not to miss the major books in the field, we provided for a book review.

In a certain way the start of such a review is a gamble. Our gamble is that Communitarian tax law, as a discipline for daily tax practice, has finally taken off and will become a discipline of its own. The readers are dealing the cards, and we are confident that we can win this one.