
Survey of Literature

Recent articles on EC Taxation

Wim van der Beek, Coopers & Lybrand, Amsterdam

Ruding Committee Report

EC Commission Reviews Ruding Committee Report, Suggests Member State Consultations

John Goldsworth

Tax Notes International, Vol. 5, No. 4 (July 27, 1992), p. 177.

The author reports on the EC Commission's official reaction to the recommendations of the Ruding Committee.

EC Tax Scene

Otmar Thömmes

Intertax, 1992/6-7 (June/July 1992), p. 467.

In this monthly report on EC tax matters, the author reviews the Ruding Committee report, and highlights some of the more challenging recommendations of the Committee.

Harmonization of Company Taxation in Europe

H. Onno Ruding

EC Tax Review, 1992/2 (July 1992), p. 68.

In this guest-column, the chairman of the Ruding Committee, looks back at the recommendations of the Committee. He concludes with expressing the hope that the recommendations will be accepted by the Commission and Member States, although the unanimity required for decisions on tax matters may make this difficult.

The Impact of Taxation on International Business: Evidence from the Ruding Committee Survey

Michael Devereux

EC Tax Review, 1992/2 (July 1992), p. 105.

In this article the author reports on part of the Ruding Committee's findings in respect of distortions in the functioning of the internal market caused by differences in business taxation among Member States. The article presents the outcome of a survey among European companies, and the conclusions arising from the survey.

Scrivener Plans Changes and Continuity

Gregory Härtl-Watters

International Tax Review, Vol. 3, No. 7 (June 1992), p. 14.

Interview with the EC Commissioner for taxation Mrs. Scrivener.

Direct Tax Measures

The Tax Arbitration Convention

Luc Hinnekens

EC Tax Review, 1992/2 (July 1992), p. 70.

In this analysis of the EC Arbitration Convention, the author discusses the significance of the Convention for the EC based enterprise, the EC itself, and for Belgian and international tax law. The article concludes with a summary of the Convention's objectives, its merit and its limitations.

New York IFA Chapter Considers European Tax Planning After 1992

Kathleen Matthews

Tax Notes International, Vol. 4, No. 19 (May 11, 1992), p. 960.

The author reports on an IFA seminar held in New York on April 30.

According to a panelist, directive shopping is the newest form of international tax planning in the EC.

European Communities: Implementation of the EC Parent/Subsidiary Directive in the Various Member States

Eamonn McGregor

Bulletin for International Fiscal Documentation, Vol. 46, No. 7 (July 1992), p. 340.

The article provides a brief overview of the state of implementation of the parent/subsidiary directive in each of the Member States.

France: Implementation of the EC Merger Directive

Olivier Noël

European Taxation, Vol. 32, No. 7 (July 1992), p. 230.

The article discusses the amended French tax rules in respect of mergers following implementation of the merger directive. The author concludes that there are many grey areas in the French tax provisions for mergers, and that restructuring enterprises are left with uncertainty about the tax implications of mergers involving French companies.

Germany: Implementation of the EC Merger Directive

Beate-Karin Köster

European Taxation, Vol. 32, No. 6 (June 1992), p. 196.

The article provides a summary of the German legal and tax considerations in respect of mergers before and after implementation of the merger directive. The author concludes that German company law has prevented full implementation of the directive, and that a gap will remain between German tax law and the directive.

European Economic Area

Agreement on European Economic Area Signed

John Turro

Tax Notes International, Vol. 5, No. 1 (July 6, 1992), p. 9.

The author comments on the agreement between the EC and EFTA countries on the European Economic Area, highlighting its history, some institutional aspects and the way ahead.

Value Added Tax

Removal of Fiscal Frontiers: Administrative Cooperation in the Field of Indirect Taxation (VAT)

Ben J.M. Terra

International VAT Monitor, 6–1992 (June 1992), p. 2.

In this article the author discusses the provisions of Regulation (EEC) No. 218/92, which deals with the exchange of information relating to VAT in connection with intra-Community transactions.

VAT in the Single Market: the Transitional Rules Explained

Michel Aujean and Peter Vis

EC Tax Review, 1992/2 (July 1992), p. 117.

The authors provide an outline and analysis of the VAT system which will enter into force upon the removal of the fiscal frontiers as per 1 January 1993. The article presents the ideas behind the transitional VAT system, and discusses its main technical features. The authors conclude that the transitional system is a decisive step towards abolishing tax frontiers within the EC, and should lead to a system of taxation in the country of origin for all intra-Community trade.

Value-Added Tax in the European Community After 1992

Patrick L. Kelley and Geert Lowagie

Tax Notes International, Vol. 4, No. 20 (18 May 1992), p. 1047.

In this article the authors summarize the transitional VAT rules on intra-Community transactions which will take effect on 1 January 1993.

Recent books on EC taxation

The Parent-Subsidiary Directive and International Tax Planning

Loyens Lefebvre Rädler

IBFD, Amsterdam and Editions Francis Lefebvre, Paris, April 1992

Bound, 102 pages, FFrs 150. ISBN 90-70125-58-7

This Booklet provides an overview of the implementation of the Parent-Subsidiary Directive into the domestic tax legislation of Belgium, France, Germany, Luxembourg and The Netherlands, and discusses the impact of the new rules in these countries on international group structures and tax planning opportunities.

Erratum:

The EEC Merger and Parent-Subsidiary Directives of 23 July 1990 in Practice

Jean M. Cougnon et al.

Établissements Émile Bruylant, Brussels, 1992

Bound, 260 pages, BFRs,2,250/BFRs 2,123

ISBN 2-8027-0586-5

The authors examine the implementation of the parent/subsidiary and merger directives in Belgium, France, *Germany*, The Netherlands and the UK, and the effects of the directives as implemented on cross-border and domestic transactions. The country reports provide information on the situation in each Member State, on the brink of and after implementation of the directives.