

---

# Survey of Literature

---

## Recent Articles on EC Taxation

Wim van der Beek, Coopers & Lybrand, Amsterdam

---

### Ruding Committee Report

*UNICE Position on the Recommendations for Harmonisation in the Area of Company Taxes as made by the Ruding Committee*  
Intertax, 1992/8-9 (September 1992), p. 518.

This position paper contains UNICE's first reaction to the findings and recommendations of the Ruding Committee. Most of the recommendations of the Committee are in line with UNICE's thinking, but UNICE has its reservations, mainly in respect of the rates, base and system of corporate taxes.

#### *EC Tax Scene*

Otmar Thömmes

Intertax, 1992/8-9 (September 1992), p. 524.

In his monthly contribution the author discusses the reluctance of the EC Commission towards full implementation of the recommendations of the Ruding Committee. The author finds the reaction of the Commission rather discouraging in the light of the expectations raised in respect of the alignment of corporate taxes in the EC.

*Aspects of the Future EC Corporate Tax System – Commentary on the Ruding Report and the Commission Guidelines*

Rijkele Betten

European Taxation, Vol. 32, No. 9 (September 1992), p. 314.

The author reviews the Ruding Committee proposals and the Commission guidelines and compares these to a system proposed by the author.

### Direct Tax Measures

*Harmonizing the Taxation of Royalties from Software Licenses*

John Goldsworth

Tax Notes International, Vol. 5, No. 8 (August 24, 1992), p. 377.

The article examines the draft Directive on cross-border royalty payments and the treatment of royalties from software licenses on a wider scale. The author questions whether

interest and royalties should be dealt with in the same measure, and highlights some peculiarities in the treatment of royalties from software licenses.

*The Interactions of Corporate Tax between the EC, Japan and the United States*

Michael Devereux and Mark Pearson

Bulletin for International Fiscal Documentation, Vol. 46, No. 8 (August 1992), p. 367.

In this article the authors analyze how reforms to corporation tax in the EC might affect incentives to invest in and from the EC, Japan and the US, and the way Japan and the US might respond to European developments. The authors conclude that the prospect of a tax war between the EC, Japan and the US seems remote, and that abolition of withholding taxes between these regions is not to be expected regardless of its allocational merits.

*The Implementation of the Parent/Subsidiary Directive in the EC – Comments on Some Unresolved Questions*

Frans Vanistendael

Tax Notes International, Vol. 5, No. 12 (September 21, 1992), p. 599.

This article is based on a lecture given in March 1992. The author reviews the degree of implementation of the Parent-Subsidiary Directive in the EC Member States, and comments on questions on policy and interpretation. The tables provide a general view of the treatment of items covered by the Directive.

*Permanent Confusion? The Role of the Permanent Establishment in the Merger Directive*

Barry Larking

European Taxation, Vol. 32, No. 9 (September 1992), p. 304.

The article reviews the use of the term 'permanent establishment' in the Merger Directive, and examines a number of particular problem areas associated with the term.

*Current Status of the Implementation of the Direct Tax Directives*

Fred de Hosson and Cees-Wim van Noordenne

EC Tax Review, 1992/3 (October 1992), p. 156.

The authors provide a summarized overview of the status of implementation of the two Directives in each of the Member States.

*France Publishes Implementing Regulation to EC Parent/Subsidiary Directive*

Olivier Delattre and Denis Streiff

Tax Notes International, Vol. 5, No. 12 (September 21, 1992), p. 582.

The article summarizes the French provisions implementing the Parent-Subsidiary Directive.

*France Clarifies the Parent-Subsidiary Rules*

James Vaudoyer

International Tax Review, Vol. 3, No. 9 (September 1992), p. 45.

The author discusses the newly-issued statement of practice which brings France largely into line with the Parent-Subsidiary Directive.

*The EC Corporate Tax Directives – Anti-abuse Provisions, Direct Effect, German Implementation Law*

Brigitte Knobbe-Keuk

Intertax, 1992/8–9 (September 1992), p. 485.

The author addresses some general issues in the direct tax Directives, and looks more closely into the anti-abuse provisions and the direct effect of these directives from the perspective of the German implementation law.

*Italy Catches Up with the EC Parent-Subsidiary Directive*

Simona Bellettini

International Tax Review, Vol. 3, No. 9 (September 1992), p. 11.

The author outlines the implications of the Parent Subsidiary Directive in Italy.

*The Implementation of the EC Parent-Subsidiary Directive in Italy*

Guglielmo Maisto

Intertax, 1992/8–9 (September 1992), p. 502.

The article gives an overview of the Italian tax treatment of dividends prior to and after implementation of the Parent-Subsidiary Directive.

*Spanish Implementing Legislation for EC Parent/Subsidiary Dividend Directive Examined*

Alex Morris

Tax Notes International, Vol. 5, No. 7 (August 17, 1992), p. 323.

The article discusses the amended Spanish tax rules in respect of intercompany divi-

dends following implementation of the Parent-Subsidiary Directive.

*Spain Applies EC Directives on Reorganisations*

José Felix Gálvez and Antonio Cuellar

International Tax Review, Vol. 3, No. 10 (October 1992), p. 39.

The authors outline the still incomplete implementation of the EC Directives in Spain.

*The EC Parent-Subsidiary Directive and UK Advance Corporation Tax: Abuse by the Tax Authorities?*

John Graham

European Taxation, Vol. 32, No. 10 (October 1992), p. 353.

This article reviews the UK advance corporation tax in the light of the Parent-Subsidiary Directive. The author concludes that the ACT system in some situations leads to a taxation of dividends in contravention of the Directive, and advises those claiming ACT refunds to appeal against any deductions of UK withholding tax.

## Accounting Harmonization

*European Accounting Harmonization: Achievements, Prospects and Tax Implications*

Leo van der Tas

EC Tax Review, 1992/3 (October 1992), p. 178.

In this article the author provides an overview of the harmonization activities in the EC in the field of financial reporting, the future developments in this field and possible tax implications. The author looks into the links between financial and tax accounts in the Member States, and discusses the recommendations of the Ruding Committee in this respect.

## Carbon Tax

*The EC Proposal on a Carbon/Energy Tax*

Peter-Armin Trepte and Helen Lewis

Oil & Gas Law and Taxation Review, Vol. 9, Issue 11, p. 352.

In this article the authors highlight the main features of the EC proposals for a carbon tax and provide insight into the problematic aspects of the proposals.

## EC Court of Justice

*Tax Discrimination Permitted for Reasons of Coherence of Tax System*

Paul te Boekhorst

European Taxation, Vol. 32, No. 8 (August 1992), p. 284.

The author reviews the decision of the EC Court of Justice of 28 January 1992 (the Bachmann decision) in which the Court rules that public policy objectives can justify breach of the fundamental freedoms of the EEC Treaty.

#### Recent Books on EC Taxation

##### *VAT in the European Community*

Alan Buckett

Butterworths, London, July 1992, Second edition

Bound, 194 pages

ISBN 0-406-00852-3

This book provides a practical guide to the VAT system in the EC, the transitional regime as from 1 January 1993 and the current system in each of the Member States. A specimen form for recovery of VAT in the Member States is included in the appendices.

##### *German Road Tax Found Discriminatory*

Coraline Kok

European Taxation, Vol. 32, No. 10 (October 1992), p. 360.

The author reviews the decision of the EC Court of Justice of 19 May 1992 in which the Court found the German road tax for heavy trucks to be in violation of EC law.

##### *Harmonization of Company Taxation in the European Community – Some Comments on the Ruding Committee Report*

A. Bovenberg, S. Cnossen, F. Vanistendael, J. Westerburgen

Kluwer, Deventer, 1992

Bound, 56 pages

ISBN 90-6544-660-5

Reproduction of the conference papers of a seminar held at the Erasmus University Rotterdam in May 1992 on the conclusions and recommendations of the Ruding Committee. The booklet is the first in a series initiated by the Foundation for European Fiscal Studies at the Erasmus University, Rotterdam.