
Survey of Literature

Recent Articles on EC Taxation

Wim van der Beek, Coopers & Lybrand Amsterdam

General

The Year in Review: The European Community

John Turro

Tax Notes International, Vol. 6, No. 1 (4 January 1993), p. 9.

The author provides an overview of the developments in the fields of taxation in the EC in 1992.

The Case for a Single European Tax

Morris Tabaksblat

International Tax Review, Vol. 4, No. 1 (November 1992), p. 5.

In this opinion column the author, vice-chairman of Unilever, advocates the introduction of a single European Corporation Tax.

Give Eurotax the Minimum Attention

Ken Messere

International Tax Review, Vol. 4, No. 2 (December 1992/January 1993), p. 5.

In this opinion column the author gives his views on coordinating business taxation in the EC.

The European Community after Maastricht

Mark Eyskens

EC Tax Review, Vol. 1, No. 4, p. 214.

In this editorial the author reviews the Euro-depression and post-Maastricht developments in the EC.

Direct Tax Measures

European Communities: Taxation, Discrimination and the Internal Market

B.H. ter Kuile

European Taxation, Vol. 32, No. 12 (December 1992), p. 402.

The author reviews the Mergers and Parent/Subsidiary Directives, their discriminatory effects and the position of tax treaties in relation to these directives.

National Implementation of the Parent-Subsidiary Directive

Nick Raby

EC Tax Review, Vol. 1, No. 4, p. 216.

The author reviews some of the problems areas and planning opportunities following the implementation of the Parent-Subsidiary Directive in most of the EC Member States.

Some General Problems in the Implementation of the Parent-Subsidiary Directive

Jan van der Geld

EC Tax Review, Vol. 1, No. 4, p. 224.

In this article the author addresses a number of general problems which have arisen in the implementation of the Parent-Subsidiary Directive in most of the EC Member States.

Issues of the Implementation of the Merger Directive in the EC Member States

Otmar Thömmes and Eric Tomsett

EC Tax Review, Vol. 1, No. 4, p. 228.

In this article the authors address a number of general issues which have arisen in the implementation of the Merger Directive in France, Germany, The Netherlands and the UK.

Belgian Ministry of Finance Issues Circular on EC Parent/Subsidiary Directive

Patrick Vanhaute and Hands Declair

Tax Notes International, Vol. 6, No. 2 (11 January 1993), p. 68.

The authors summarize the Belgian tax authorities' instructions and explanation in respect of the legislation implementing the EC Parent/Subsidiary Directive.

Ireland Merges Domestic and EC Tax Treatment

Ambrose Loughlin

International Tax Review, Vol. 4, No. 2 (December 1992/January 1993), p. 15.

The author summarizes the Irish legislation implementing the EC mergers and Parent/Subsidiary Directive.

Italy: Parent-Subsidiary Directive Ready for Implementation

Andrea Manganelli

European Taxation, Vol. 32, No. 11 (November 1992), p. 397.

The author summarizes the Italian legislation implementing the EC Parent/Subsidiary Directive.

Italy Approves Legislative Decree Implementing EC Mergers Directive

Guglielmo Maisto

Tax Notes International, Vol. 6, No. 2 (11 January 1993), p. 67.

The author summarizes the Italian legislation implementing the EC Mergers Directive.

Luxembourg Implements the EC Directives

Jean-François Hein

International Tax Review, Vol. 4, No. 1 (November 1992), p. 34.

The author summarizes the Luxembourg legislation implementing the EC Mergers and Parent/Subsidiary Directive.

United Kingdom: Government Implements the Merger Directive

Murray Clayson

European Taxation, Vol. 32, No. 11 (November 1992), p. 370.

The author summarizes and comments on the UK legislation implementing the EC Mergers Directive.

VAT

Cases before the European Court of Justice

Julie Kajus

International VAT Monitor, 10 – 1992 (October 1992), p. 7.

In this article the author provides an overview of the VAT cases pending before the

EC Court of Justice and decided VAT cases of the period September 1991–August 1992.

European Community Finance Ministers Reach Consensus on VAT Rates

John Turro

Tax Notes International, Vol. 5, No. 18 (2 November 1992), p. 911.

The author summarizes the agreement reached by the EC Finance Ministers on the VAT rates in October 1992.

German Implements Transitional Value-Added Tax Regime

Jörg-Dietrich Kramer

Tax Notes International, Vol. 5, No. 19 (9 November 1992), p. 967.

The author summarizes the changes in the German VAT legislation following implementation of the transitional VAT regime as from 1 January 1993.

Social Security Law

Allocation Rules in European Social Security Law

Peter Kavelaars

EC Tax Review, Vol. 1, No. 4, p. 241.

The author explains and comments on the allocation rules in EC social security law, highlighting the differences between these rules and the allocation rules in international taxation.