

---

# Survey of Literature

---

## Recent Articles on EC Taxation

---

Wim van der Beek, Coopers & Lybrand, Amsterdam

---

### General

#### *Fiscal Sovereignty and Tax Harmonization in the EC*

Hubert Hamaekers

European Taxation, Vol. 33, No. 1 (January 1993), p. 25.

The author looks into the future of tax harmonization and the political issues involved.

#### *Where does Europe Stand and Where is It Going?*

Helmut Becker

European Taxation, Vol. 33, No. 1 (January 1993), p. 28.

The author predicts a big bang caused by the lack of harmonization in important tax matters whereas the process of harmonization continues in other areas in the Common Market.

#### *EC Tax Policies under the Danish Presidency*

Ole Stavard

EC Tax Review, 1993/1, p. 2.

In this editorial the Danish Minister of Taxation sets out the agenda on tax matters in the EC under the Danish Presidency.

#### *Inflation and Fiscal Profit*

Chris Caanen

EC Tax Review, 1993/1, p. 4.

In this article the author discusses different techniques for adjustment of the tax base under inflationary conditions and their application in the EC countries. The author reviews the effects of inflation adjustment systems on the basis of an economic model, and considers the outcome in the light of the Ruding Committee recommendations.

#### *The Financing Taxation of Corporations – A Comparing Analysis for the EC Member Countries Germany, France and Great-Britain*

Otto Jacobs and Christoph Spengel

Intertax, 1993/1 (January 1993), p. 4.

The authors compare basic business taxation concepts for corporations and their shareholders in three EC member countries, and examine the effects of individual taxes in

these countries on corporate financing decisions.

#### *Harmonization of Corporation Tax in the EC: The Views of a Multinational*

Morris Tabaksblat

Intertax, 1993/1 (January 1993), p. 16.

The author, vice-chairman of Unilever, advocates the introduction of a single European corporate tax.

#### *A Review of the Tax Characteristics of Countries on the Fringe of the European Community*

John Goldsworth

Tax Notes International, Vol. 6, No. 3 (January 1993), p. 128

The author looks into the tax characteristics of French overseas departments, autonomous or semi-autonomous regions of EC Member States, and of independent countries within EC countries.

#### *U.S. Tax Practitioners Gather To Ponder the Effect of EC Directives*

Lee Sheppard

Tax Notes International, Vol. 6, No. 7 (February 15, 1993), p. 377.

Report of American Tax Institute in Europe conference.

#### *In Defense of the Directive as a Legal Instrument for EC Company Tax Policy*

Richard Minor

Tax Notes International, Vol. 6, No. 15 (April 12, 1993), p. 921.

Commentary on report of American Tax Institute in Europe conference.

#### *European Communities: Corporate Income Tax Harmonization in the Nineties*

George Mavraganis

Bulletin for International Fiscal Documentation, Vol. 47, No. 4 (April 1993), p. 220.

The author reviews the harmonization of corporate taxes in the EC and the influence of the establishment of the Single European Market, the Maastricht Treaty and the Ruding Report. The author looks into the crucial factors affecting the process of harmoniza-

tion, and considers the steps to be taken in the nineties.

## Ruding Committee Report

*A Personal View on Certain Aspects of the Ruding Committee Report and the EC Commission's Reaction to It*

Ken Messere

European Taxation, Vol. 33, No. 1 (January 1993), p. 2.

In this article the author, who was a member of the Ruding Committee, gives his personal views on some international tax conflicts and how they were dealt with in the Ruding Committee report. The author also gives his version of the conclusions to be drawn from the Committee report.

*The Ruding Committee Report and the EC Commission's Response*

Donal de Buitleir

European Taxation, Vol. 33, No. 1 (January 1993), p. 15.

In this article the author, who was a member of the Ruding Committee, examines the response of the EC Commission to the Ruding Report, and concludes that the response is not discouraging.

*Some basic problems on the Road to Tax Harmonization*

Frans Vanistendael

European Taxation, Vol. 33, No. 1 (January 1993), p. 22.

In this article the author, who was a member of the Ruding Committee, reviews the obstacles on the road to tax harmonization and concludes that if the first step of eliminating distortions on cross-border income flows has been taken, other steps towards harmonization will inevitably follow.

*National Responses to the Ruding Committee Report*

Various authors

EC Tax Review, 1993/1, p. 16.

In a special report the authors review the impact of the conclusions and recommendations of the Ruding Committee in the following EC countries: Belgium, Denmark, France, Ireland, Italy, Luxembourg and the UK.

*EC Tax Scene*

Otmar Thömmes

Intertax, 1993/2 (February 1993), p. 96.

In his monthly column the author discusses the EC Council's official response to the Ruding Committee report.

## Direct Tax Measures

*Danes reject Maastricht but accept EC Directives*

Robert Mikelsons

International Tax Review, Vol. 4, No. 4 (March 1993), p. 22/21.

Summary of Danish measures implementing the EC Merger Directive and Parent-Subsidiary Directive.

*Denmark: Implementation of the EC Merger Directive*

Henrik Meldgaard

European Taxation, Vol. 33, No. 4 (April 1993), p. 129.

Summary of Danish measures implementing the EC Merger Directive.

*Directives hit Standstill in Athens*

Ioanna Anastassopoulou

International Tax Review, Vol. 4, No. 5 (April 1993), p. 35.

Report on the (lack of) Greek measures implementing the EC Merger Directive and Parent-Subsidiary Directive.

*Italy Implements EC Parent/Subsidiary Directive on Taxation of Cross-Border Dividends*

Guglielmo Maisto

Tax Notes International, Vol. 6, No. 11 (15 March 1993), p. 633.

Summary of Italian measures implementing the Parent/Subsidiary Directive.

*An Analysis of Italy's Implementing Legislation for the EC Parent/Subsidiary Directive*

Augusto Fantozzi and Andrea Manganelli  
Tax Notes International, Vol. 6, No. 12 (22 March 1993), p. 698.

Review of Italian measures implementing the Parent/Subsidiary Directive.

*Parent/Subsidiary Directive finds Home in Italy*

Simona Bellettini

International Tax Review, Vol. 4, No. 5 (April 1993), p. 36.

Summary of Italian measures implementing the EC Merger Directive.

*Netherlands: Implementation of the Merger Directive*

Rijkele Betten

European Taxation, Vol. 33, No. 2 (February 1993), p. 42.

Summary of Dutch measures implementing the EC Merger Directive.

*Sweden shapes up to a European Future*

Brita Munck-Persson

International Tax Review, Vol. 4, No. 3 (February 1993), p. 37.

This article describes how the Swedish tax legislation would have to be amended to comply with the parent-subsidiary and mergers directive if Sweden becomes a member of the EC.

*Sweden examines Proposed Directives*

Brita Munck-Persson

International Tax Review, Vol. 4, No. 4 (March 1993), p. 18.

This article describes how the Swedish tax legislation would have to be amended to comply with the proposed losses and royalties directives and with VAT directives if Sweden becomes a member of the EC.

**VAT***Removal of Fiscal Frontiers: The Approximation of VAT Rates*

Ben J.M. Terra

International VAT Monitor, 1993-1 (January 1993), p. 2.

Summary of measures regarding the approximation of VAT rates.

*Removal of Fiscal Frontiers: Registration, Statistics and All That Jazz*

Ben J.M. Terra

International VAT Monitor, 1993-2 (February 1993), p. 2.

Summary of registration procedures and statistics agencies in the EC Member States.

*The EC VAT Committee*

Jim Somers

International VAT Monitor, 1993-3 (March 1993), p. 2.

Discussion of the role and the limited access to the decisions of the EC VAT committee.

*Transitional Derogations under the Sixth and Eighteen Directives: Commission Report and Proposal for Directive 18 Bis*

Servaas van Thiel

International VAT Monitor, 1993-4 (April 1993), p. 2.

The author discusses the Commission proposal for abolition of certain derogations from the Sixth directive.

*Commentary on the Single Market*

Peter Jenkins

International VAT Monitor, 1993-4 (April 1993), p. 10.

Commentary on the implementation of the Single Market and the abolition of fiscal frontiers.

*Europe grasps the VAT Nettle*

Piet Everaert

International Tax Review, Vol. 4, No. 4 (March 1993), p. 41.

Summary of Belgian measures in connection with the abolition of the fiscal frontiers.

*Belgium rewrites VAT Code*

Piet Everaert

International Tax Review, Vol. 4, No. 5 (April 1993), p. 40.

Summary of Belgian measures in connection with the abolition of the fiscal frontiers.

*Germany: Implementation of EC VAT Directive*

Claudia Daiber

European Taxation, Vol. 33, No. 1 (January 1993), p. 29.

Summary of German measures implementing the EC VAT Directive.

*Countdown to Zero?*

Peter Jenkins

International VAT Monitor, 1993-4 (April 1993), p. 12.

Discussion of zero-rating in the United Kingdom.

*Spain's Implementing Legislation for Transitional VAT Regime Examined*

Alex Morris

Tax Notes International, Vol. 6, No. 18 (3 May 1993), p. 1082.

Summary of Spanish measures implementing the abolition of fiscal frontiers.

**EC Court of Justice***Germany: Differences in Tax Treatment between Resident and Non-Resident Individuals: In Conflict with EEC Treaty?*

Ruud Sommerhalder

European Taxation, Vol. 33, No. 3 (March 1993), p. 101.

The author discusses the EC Court decision in the Werner case.

*European Court of Justice Rules on Taxation of Nonresident German Taxpayers*

Jörg-Dietrich Kramer

Tax Notes International, Vol. 6, No. 16 (19 April 1993) p. 964.

Commentary on the EC Court decision in the Werner case.

*EC Tax Scene*

Otmar Thömmes

Intertax, 1993/1 (January 1993) p. 45.

In his monthly column the author discusses the EC Court of Justice decision in the Werner Case.

---

# Recent books on EC Taxation

*The Merger Directive – Practical Tax Issues*  
Loyens Lefebvre Rädler  
IBFD, Amsterdam and Editions Francis  
Lefebvre, Paris, March 1993

Bound, 146 pages, ISBN 90-70125-66-8

This booklet provides an overview of the implementation of the Merger Directive into the domestic tax legislation of Belgium, France, Germany and The Netherlands, and discusses the impact of the new rules in these countries on international group structures.

*A Guide to VAT in the EC – The 1993 Changes*

Coopers & Lybrand

Kluwer Law and Taxation Publishers, De-  
venter, May 1993

Bound, 320 pages, ISBN 90-6544-707-5

This book is a practical guide to the VAT system in the EC after abolition of the fiscal

frontiers. It provides an overview of the main features of the new VAT system and practical information on specific rules in the EC member countries.

*Harmonization of Taxes in the EC*

A. Peter Lier

Kluwer Law and Taxation Publishers, De-  
venter, August 1993

Bound, 200 pages, ISBN 90-6544-709-1

An overview of historical developments in the harmonization of direct and indirect taxes in the EC, and an analysis of the tax aspects of the increasing economic and monetary integration in the EC. The book also discusses developments in related areas, such as corporate law and accounting reporting legislation, as well as the role of the EC institutions in the harmonization on process.