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# Survey of Literature

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## Recent Articles on EC Taxation

Wim van der Beek, Cooper & Lybrand, Amsterdam

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### General

*European Communities: Background Report of the Commission of the EC*  
European Taxation, Vol. 33, No. 6/7 (June/July 1993), p. 238.

Reprint of a background report of the EC Commission on the EC's relations to French overseas departments, European autonomous regions, overseas countries and territories and independent countries within EC boundaries (document ISEC/B33/ 92).

*Eurocompatibility of the Swiss Tax System*  
Peter Dieben

Intertax, 1993/6-7 (July 1993), p. 313.

The author examines whether the Swiss tax system is compatible with EC tax rules, and the effects on the capital mobility between Switzerland and the EC states.

*Italy welcomes further EC Harmonization*

Augusto Fatozzi

Bulletin, Vol. 47, No. 9 (September 1993), p. 474.

The author comments on the process of corporate tax harmonization in the EC from an Italian perspective.

*Prospects for Integration in the European Community*

Frans Andriessen

EC Tax Review, 1993/2, p. 74.

In this editorial the former EC Commissioner reviews the prospects for integration of tax systems in the light of the prospects for integration in the EC in general.

*Harmonisation of Corporation Tax Systems in the EC*

Gert Sass

EC Tax Review, 1993/2, p. 77.

In this column the former head of the direct tax division of the EC Commission comments on past developments in the harmonisation of corporate taxes and looks into the future of harmonisation.

*Capital Contribution Tax in the EC*

Edgar Brood, Francisco Guijarro

Zubizarreta and Javier Berreteaga Soto  
EC Tax Review, 1993/2, p. 96.

The authors provide an extensive review and comparison of capital contribution taxes in the EC.

*The New US-Dutch Tax Treaty and the Treaty of Rome*

Dirk van Unnik and Maarten Boudesteijn  
EC Tax Review, 1993/2, p. 106.

The authors investigate the compatibility of the limitation on benefits provisions in the 1992 US-The Netherlands tax treaty with Articles 7, 52 and 58 of the Treaty of Rome.

### Ruding Committee Report

*National Responses to the Ruding Committee Report*

various authors

EC Tax Review, 1993/2, p. 116.

In a special report the authors review the impact of the conclusions and recommendations of the Ruding Committee in the following EC countries: Germany, Greece, The Netherlands, Portugal and Spain.

### Direct Tax Measures

*Implementation of the EC Merger and Parent/Subsidiary Directives and the Arbitration Convention*

Gert Sass

Tax Planning International Review, Vol. 20, No. 7 (July 1993), p. 3.

The author reviews the state of implementation of the direct tax measures in the EC.

*France: Guideline on the Implementation of the Parent-Subsidiary Directive*

Gauthier Blanluet

European Taxation, Vol. 33, No. 6/7 (June/July 1993), p. 225.

Summary of the French tax authorities' guideline clarifying the implementation of the parent-subsidiary directive in France.

*Italy: Tax Treaty and Anti-avoidance Imple-*

*cations of the Implementation of the Parent-Subsidiary Directive*

Andrea Manganelli

European Taxation, Vol. 33, No. 10 (October 1993), p. 333.

The author reviews the implementation of the parent-subsidiary directive in Italy and its relationship with new anti-avoidance measures and the Italian tax treaties.

*Implementation of the EC Merger Directive*

Guglielmo Maisto

Bulletin, Vol. 47, No. 9 (September 1993), p. 480.

The author reviews the implementation of the merger directive in Italy.

*Implementation of the Parent-Subsidiary Directive*

Siegfried Mayr

Bulletin, Vol. 47, No. 9 (September 1993), p. 493.

The author reviews the implementation of the parent-subsidiary directive in Italy.

## VAT

*One-Armed Bandits and VAT*

Ben Terra

International VAT Monitor, 1993/7 (July 1993), p. 9.

The author reviews a recent German tax court decision on gaming machines which has been referred to the EC Court of Justice for a preliminary ruling.

*Supplies for Consideration, or must Consideration be stipulated?*

Ben Terra

International VAT Monitor, 1993/6 (June 1993), p. 9.

The author reviews a recent Dutch tax court decision on street musicians which has been referred to the EC Court of Justice for a preliminary ruling.

*Through the Three-Sided Maze*

Stephen Coleclogh

International Tax Review, Vol. 4, No. 9 (September 1993), p. 16.

The author discusses the issue of triangulation and suggests a number of solutions for the problem, some of which are found in the EC VAT directive.

*EC Tax Scene*

Gerd Scholten

Intertax, 1993/9 (September 1993), p. 441.

In the monthly column on EC tax developments the author discusses the treatment of triangular transactions under the EC simplification directive.

*Germany out on a Limb*

Georg von Wallis

International Tax Review, Vol. 4, No. 9 (September 1993), p. 42.

Review of the implementation of the new EC VAT regime in Germany, highlighting the issues where Germany is out of step.

*Smooth Passage for EC VAT Directive in The Netherlands*

Antoine van Horen and Jan Roeland

International Tax Review, Vol. 4, No. 9 (September 1993), p. 46.

The authors review the implementation of the EC VAT directives in particular in respect of triangular transactions.

## EC Court of Justice

*Trends in the Tax Jurisprudence of the Court of Justice of the European Community*

Dominique Berlin

EC Tax Review, 1993/2, p. 80.

The author examines the decisions of the EC Court of Justice in the tax field, distinguishing trends in the preservation of private and public interests in the decision of the court.

*Case Law: European Court of Justice*

Luc Hinnekens

EC Tax Review, 1993/2, p. 135.

The author comments on the decision of the EC Court of Justice in the Werner case.

*European Communities: A Further Limitation in the Application of EEC Treaty Non-discrimination Rules*

Paul te Boekhorst

European Taxation, Vol. 33, No. 6/7 (June/July 1993), p. 220.

In this case note the author comments on the EC Court of Justice decision in the Werner case.

*EC Tax Scene*

Otmar Thömmes

Intertax, 1993, 6-7 (July 1993), p. 320.

In his monthly column the author discusses the opinion of the advocate-general in the Commerzbank case.

*EC Tax Scene*

Otmar Thömmes

Intertax, 1993/8 (August 1993), p. 382.

In his monthly column the author discusses the decision of the EC Court of Justice in the Commerzbank case.

*European Communities: Discrimination within the EC: Is this the End?*

Les Secular  
European Taxation, Vol. 33, No. 10 (October 1993), p. 345.

In this case note the author comments on the EC Court of Justice decision in the Commerzbank case.

*EC Tax Scene*

Gerd Scholten

Intertax, 1993/8 (August 1993), p. 382.

In the monthly column on EC tax developments the author comments on a recent EC Court of Justice decision on VAT for travel agents and tour operators.

**Member States Case Law**

*Belgium: A case of Use or Abuse of the EEC Treaty for Tax Purposes*

Caroline Vanderkerken

European Taxation, Vol. 33, No. 8 (August 1993), p. 270.

In this case note the author comments on a recent Belgian court case dealing with the question of abuse of EC law.

*Court stamps Authority over French State*

James Vaudoier

International Tax Review, Vol. 4, No. 8 (July/August 1993), p. 37.

The author discusses a recent French court decision which held that the French stamp duty charged for a merger was incompatible with the EC directive on capital duties.

*EC Tax Scene*

Otmar Thömmes

Intertax, 1993/9 (September 1993), p. 440.

In his monthly column the author discusses a recent German case on tax discrimination referred to the EC Court of Justice for a preliminary decision.