
Survey of Literature

Recent Articles on EC Taxation

Wim van der Beek, Coopers & Lybrand, Amsterdam

General

EC: A comment on Harmonization of the Taxation of Savings

Thierry Lambert

European Taxation, Vol. 33, No. 11 (November 1993), p. 371.

Commentary on the slow process of harmonization taxation of savings within the EC.

Australia Steps up Pace for EC Entry

Friedrich Schwank

International Tax Review, Vol. 4, No. 10 (November 1993), p. 18.

Report on Austrian tax reforms which could be seen as preparation for entry into the EC.

Ruding Committee Report

Observations on the Report of the Ruding Committee

Confédération Fiscale Européenne

European Taxation, Vol. 33, No. 12 (December 1993), p. 409.

CFE's reaction of December 1992 to the Ruding committee report and the Commission's response.

Comments on the Recommendations of the Ruding Committee and the Commission Communication

Confédération Fiscale Européenne

European Taxation, Vol. 33, No. 12 (December 1993), p. 411.

CFE's reaction to the Ruding committee recommendations and the Commission's response in respect of occupational pensions and deductibility of pension contributions.

Direct Tax Measures

Belgium Introduces Drastic Change to Mergers Law

Philippe Logelain

International Tax Review, Vol. 5, No. 1 (December 1993/January 1994), p. 42.

Brief summary on changes in Belgian tax law and company aligning local law with the relevant EC Directives.

VAT

The New VAT System from 1993 in Six EC Countries

Roelof Vos

International VAT Monitor, 1993/8/9 (August/September 1993), p. 15.

Brief summary of administrative rules in Belgium, Denmark, France, Germany, the Netherlands and the UK.

Art for VAT's Sake

Henry Sutton

International VAT Monitor, 1993/8/9 (August/September 1993), p. 18.

Commentary on the problems surrounding the ratification of the Seventh VAT Directive and the lobby against it by the UK art auctioneers.

EC Court of Justice

EC: Italian Government Registration Duty

Claudia Gramaccia and Servaas van Thiel

European Taxation, Vol. 33, No. 11 (November 1993), p. 376.

Case note on EC Court of Justice preliminary ruling on Italian registration duty.