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# Survey of Literature

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## Recent Articles on EC Taxation

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Wim van der Beek, Coopers & Lybrand Amsterdam

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### General

*Opinion Statement on the Proposal for a Council Regulation on the Statute for a European Company*

CFE

European Taxation, Vol. 34, No. 1 (January 1994), p. 20.

CFE Opinion Statement on the 'Societas Europae'.

*EMU: The Tax Challenges Ahead*

Phillippe Maystadt

EC Tax Review, 1994/1, p. 2

In this editorial the Belgian Minister of Finance discusses tax measures required when a full Economic and Monetary Union is established.

*Towards a Strategic Programme for the Internal Market*

Dirk Albregtse and Edwin Heithuis

EC Tax Review, 1994/1, p. 7.

The authors discuss a working document of the Commission and propose measures in the field of direct taxation.

*Tax Havens and Fiscal Degredation in the European Community*

Christian Valenduc

EC Tax Review, 1994/1, p. 20.

Overview of special tax regimes in and around the EC and assessment of the effect of such regimes on the effective taxation of capital.

*The Strategic Programme for the Internal Market and Direct Taxation*

Peter Schonewille

EC Tax Review, 1994/2, p. 56.

The author discusses the fiscal paragraph of the strategic programme and the direct tax measures to be expected in the near future.

*Commission Recommendation on the Taxation of Non-residents*

Peter Schonewille

EC Tax Review, 1994/2, p. 63.

Overview of the measures recommended by the EC Commission in respect of frontier workers.

*CFE: Forum: Taxation One Year after the Start of the Single Market*

Margaret Nettinga

European Taxation, Vol. 34, No. 5 (May 1994), p. 151.

Report of a conference on the completion of the single market and direct taxes.

*US IFA Branch Conference Considers The Pros and Cons of Using European Holding Companies*

Kathleen Matthews

Tax Notes International, Vol. 8, No. 23 (6 June 1994), p. 1491.

Report of a conference at which the features of various European Holding companies were discussed.

### Ruding Report

*Some Thoughts on the Ruding Report*

George Mavranganis

Intertax, 1994/1, p. 11.

Critical review of a number of the recommendations of the Ruding Committee.

*The Significance of the Ruding Report from the Japanese Perspective*

Tadashi Murai

EC Tax Review, 1994/1, p. 4.

Discussion of a number of the recommendations of the Ruding Report and their effects on world trade.

### Direct Tax Measures in Member States

*Denmark: A Misinterpreted Directive Text*

Erik Werlauff

European Taxation, Vol. 34, No. 1 (January 1994), p. 25.

Critical review of implementation in Denmark of the Merger Directive.

*Greece: Implementation of the Mergers and Parent-Subsidiary Directives and the Ratification of the Arbitration Convention*

George Mavranganis

Intertax, 1994/3, p. 129.

Overview of the Greek measures implementing the EC direct tax measures.

*Implementation in Italy of the Mergers and Parent Subsidiary Directives*

Alessandro Carducci Artenisio

Tax Planning International Review, Vol. 21, No. 3 (March 1994), p. 15.

The author provides an overview of the implementation of the directives in Italian legislation.

*Netherlands: International Enterprise Mergers: Recent Amendments*

Rijkele Betten

European Taxation, Vol. 34, No. 3 (March 1994), p. 86.

Overview of recent amendments to Dutch tax rules applicable to international mergers.

*Netherlands: Share Exchange Relief under the Merger Directive and Domestic Law*

Paul te Boekhorst

European Taxation, Vol. 34, No. 3 (March 1994), p. 90.

Discussion of two Amsterdam Court decisions concerning the relationship between domestic and EC law.

*Portugal: Madeira Free Zone Legislation Amended*

Francisco de Sousa da Camara

European Taxation, Vol. 34, No. 1 (January 1994), p. 2.

Overview of the Madeira Free Zone tax regime and its relation to the Parent-Subsidiary Directive.

**EU Enlargement***The Austrian Tax Reforms: An overview for Corporate Tax Planners*

Friedrich Schwank

Tax Notes International, Vol. 8, No. 17 (25 April 1994), p. 1114.

The author provides a summary of the Austrian tax reforms which took place *inter alia* in view of Austria's accession to the EU.

*EU Enlargement: Compatibility of the Tax Systems of Applicant States with EC Direct Taxation: Austria*

Hans Zöchling

European taxation, Vol. 34, No. 4 (April 1994), p. 99.

Brief overview of the changes necessary to comply with Merger and Parent-Subsidiary Directives and non-discrimination provisions.

*EU Enlargement: Compatibility of the Tax Systems of Applicant States with EC Direct Taxation: Finland*

Risto Rytöhonka

European Taxation, Vol. 34, No. 5 (May 1994), p. 130.

Brief overview of the changes necessary to comply with Merger and Parent-Subsidiary Directives, Arbitration Convention and non-discrimination provisions.

*EU Enlargement: Compatibility of the Tax Systems of Applicant States with EC Direct Taxation: Introduction*

B.P. Dik

European Taxation, Vol. 34, No. 4 (April 1994), p. 98.

Brief overview of problems faced in the negotiations for admission of Austria, Norway, Finland and Sweden to the EU.

*EU Enlargement: Compatibility of the Tax Systems of Applicant States with EC Direct Taxation: Norway*

Stig Sollund

European Taxation, Vol. 34, No. 4 (April 1994), p. 101.

Brief overview of the changes necessary to comply with Merger and Parent-Subsidiary Directives, Arbitration Convention and non-discrimination provisions.

**VAT***Initial Assessment of the Operation of the New Indirect Tax Regime*

Donato Raponi

EC Tax Review, 1994/1, p. 26.

Brief note on a report by Mrs Scrivener on the first nine months of the transitional VAT regime.

*Seventh VAT Directive – Special Arrangements Applicable to Second-Hand Goods, Works of Art, Collectors' Items and Antiques*

Ben Terra

International VAT Monitor, Vol. 5, No. 2 (March/April 1994), p. 53.

Overview of legislative history, case law of ECJ and provisions of the new Directive on this matter.

*Neutrality in VAT and the Organ Grinder*

Alfons Simons

EC Tax Review, 1994/2, p. 44.

In this editorial the author discusses the principle of neutrality in VAT in the light of the recent ECJ decision in re Tolsma.

*Report of the Country of Origin Commission*

Ben Terra

International VAT Monitor, Vol. 5, No. 3 (May/June 1994), p. 123.

A bridged version of a report by the German commission which has studied the definitive VAT system which must replace the transitional VAT regime.

*Recent EC Developments in the Field of Indirect Taxation*

Donato Raponi

EC Tax Review, 1994/2, p. 62.

Quarterly report on indirect tax developments.

*Administrative and Compliance Costs of the VAT: A Review of the Evidence*

Sijbren Cnossen

Tax Notes International, Vol. 8, No. 25 (20 June 1994), p. 1649.

Review and evaluation of a number of studies on the administrative costs of VAT and its compliance costs.

**Climate Tax**

*Current Problems in Introducing a Community Climate Tax*

Thomas Schröer

EC Tax Review, 1994/2, p. 46.

Overview of the current state of affairs in introducing the climate tax.

**EC Court of Justice and European Court of Human Rights**

*Court of Justice Finds UK VAT Exclusions Too Narrow*

John Goldsworth

Tax Notes International, Vol. 8, No. 19 (9 May 1994), p. 1243.

The author discusses the recent ECJ decision in re Lubbock Fine & Co.

*The European Court of Human rights and taxpayers: The Right to a Fair Trial*

Stefan Frommel

Tax Notes International, Vol. 8, No. 23 (6 June 1994), p. 1491.

Discussion of the Bendenoun case of the European Court of Human Rights, and the implications of the European Convention on Human Rights for proceedings in tax matters.

*Fair Trial Extended to Tax Penalties*

Stefan Frommel

International Tax Review, Vol. 5, No. 6 (June 1994), p. 39.

Discussion of the Bendenoun case of the European Court of Human Rights, and the implications of the European on Human Rights for proceedings in tax matters.

*UK Stamp Duty Reliefs May Widen*

Murray Clayson

International Tax Review, Vol. 5, No. 6 (June 1994), p. 42.

Case note on the ECJ decision on Dutch transfer duty in re Halliburton and its implications for UK stamp duty.

## Recent Books

**EC Tax Law**

Paul Farmer and Richard Lyal

Oxford European Community Law Series

Clarendon Press, August 1994

ISBN 0198257643

350 pages, hardback, £ 40.00

This book examines in some detail the various tax regimes affecting the Community and uncovers the links between policy and law-making. Its aim is to give the reader a firm understanding of the principles of EC tax law and fiscal policy.