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# Survey of Literature

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Jeroen H. Elink Schuurman, Coopers & Lybrand, Amsterdam

## General

### *Is Article 26 of the Netherlands-United States Tax Treaty Compatible with EC Law?*

Helen Doyle

European Taxation 1995/1, p. 14

After an analysis of the relevant EC law the author concludes that the Netherlands-United States tax treaty violates the EC Treaty.

### *European Union: Withholding Taxes*

Lars-Erik Wenehed

European Taxation 1995/2, p. 62

In his article the author raises the question whether withholding taxes on interest and royalties are enough of a problem in the EU to warrant the efforts being made to abolish them.

## EU Enlargement

### *Austria: Tax Laws Adapted to EC Regime*

Alfred Holfeuer

European Taxation 1995/1, p. 23

The author examines the most important changes in Austria's tax laws which will become effective at the date of Austria's actual accession to the EU.

### *Finland: International Tax Law Reform*

Risto Rytöhonka

European Taxation 1995/2, p. 64

The author analyses recent changes in Finnish international tax law including the implementation of EU directives.

### *Sweden: EC Tax Law Implementation and 1991 Tax Reform Revival*

Juhani Kesti

European Taxation 1995/2, p. 69

The author discusses the changes of Swedish tax law implementing the EC directives.

### *Commission Proposals on Final Importation of Certain Goods and Passenger Transport*

Prof. Dr Ben J.M. Terra

International VAT Monitor

The author discusses the Commission's proposal for a Council Directive amending the

Sixth Directive and determining the scope of Article 14(1)(d) with regard to the final importation of goods COM(94)370 final. Further, the author discusses the commission's amended proposal for a Council Directive amending the Sixth VAT Directive with respect to passenger transport COM(94)378 final.

## Direct Tax Measures in Member States

### *Germany Rewrites M&A Laws*

Jürgen Hartman and Hans-Peter Niedrig

International Tax Review 1995/2, p. 10

The authors discuss the new German Reorganization Act which became effective on 1 January 1995 and conclude that the new reorganization possibilities will further improve Germany as an investment location.

### *UK Rewrites Thin Cap. Rules*

Murray Clayson

International Tax Review 1995/2, p. 16

The author discussed the announced changes in the UK's thin capitalization rules and concludes that the new regime may still breach EU rules.

### *Italy: Refund of Tax Credit and Equalization Tax on Dividends distributed to Foreign Shareholders Resident in Certain Treaty-Countries*

Siegfried Mayr

Intertax 1995/1, p. 35

The author discusses the Italian dividend withholding tax regime for dividends paid by Italian companies to shareholders resident in France, The United Kingdom, Germany and the Netherlands.

### *Denmark as a European Holding-Company Centre*

Guillermo Campos

Tax Planning International Review Volume 22/1, p. 26

The author discusses the advantages for foreign groups investing in Europe to establish an intermediary holding company in Denmark.

*Cross-border Mergers in the European Union: The German Perspective*

Friedrich E.F. Hey

Tax Planning International Review Volume 22/2, p. 17

The author discusses the implementation of the merger Directive in recent German tax law and concludes that company law is the greatest hindrance to cross-border mergers.

## VAT

*The European VAT Experience*

Guido de Wit

Tax Notes International Volume 10/1, p. 49

Number of recommendations for a US VAT system based on the author's experiences with the European VAT system.

*The Definitive VAT regime from a Business Point of View*

Colin Miles

EC Tax Review 1995/1, p. 3

Speech held at a seminar on VAT organised by the Commission in Brussels on 27 and 28 June 1994. From a business perspective the author makes various recommendations for the definitive VAT system.

*Enterprises in the Single Market – the Definitive VAT Regime*

Dermot B. Quigley,

EC Tax Review 1995/1, p. 6

Speech held at a seminar on VAT organized by the Commission in Brussels on 27 and 28 June 1994. The author provides various criteria for evaluating proposals for a definitive VAT system.

## Rectification

The author of the article 'New VAT Rules for Second-hand Goods, Works of Arts and Antiques' published in *EC Tax Review* 1995/1 is Lotty van der Giessen and not Cees-Wim van Noordenne. Lotty van der Giessen and Cees-Wim van Noordenne are both associates in the Rotterdam office of Nauta Dutilh.

*Value Added Tax in the Internal Market, a First Assessment*

Michel Aujean

EC Tax Review 1995/1, p. 14

In his article the author concludes that after eighteen months of operation, the transitional VAT regime has met a number of important challenges. Numerous problems should however, be solved before the present system guarantees an harmonious operation of the internal market.

*Tax Harmonization and the Definitive System of VAT*

Prof. F. Vanistendael

EC Tax Review 1995/1, p. 45

After a discussion of the motives for changing the transitional European VAT system into a definitive VAT system the author discusses four basic issues of the definitive system. Author concludes that a definitive VAT system based on a unified internal market requires a clearing system.

*New VAT Rules for Second-hand Goods, Works of Arts, Collectors' Items and Antiques*

Lotty van der Giessen

EC Tax Review 1995/1, p. 53

The author discusses the EU Council Directive 94/5 providing special rules for second hand goods, works of arts, collectors' items and antiques and the implementation of this Directive in Dutch tax law.