Index 2014



EC TAX REVIEW



EDITORIALS

Aujean, Michel

De Broe, Luc	At Last, Some Output on the Fight against Double Non-taxation	310
Kemmeren, Eric C.C.M.	Where is EU Law in the OECD BEPS Discussion?	190
Kogels, Han	A Lot Ado About Reduced VAT Rates	244
Peeters, Bruno	Mobility of EU Citizens and Family Taxation: A Hard to Reconcile Combination	118
van Arendonk, Henk	Finally Some Good News from Europe in 2014?	2
ARTICLES		
Ability to Pay in European Community Law, Frans Vanistendael		121
anti-avoidance Legislation of Mayor EC Member Countries with Reference to the 2014 Corporate ncome Tax Burden in the Thirty-Four OECD Member Countries: Germany, France, United Kingdom, and Italy Compared, Rainer Zielke		
The Avoidance of Double Non-taxation in Double Tax Treaty Law: A Critical Analysis of the Subject-To-Tax Clause Recommended by the European Commission, Christoph Marchgraber		
Balanced Allocation and Coherence: Some Thoughts in Light of <i>Argenta</i> and <i>K</i> , Robert Neyt & teven Peeters		64
Compatibility of IP Box Regimes with EU State Aid Rules and Code of Conduct, Joris Luts		258
CJ Case Law on Corporate Exit Taxation: From <i>National Grid Indus</i> to <i>DMC</i> : What Is the Current tate of Law?, Olga Sendetska		230
The ECJ on State Aid and Loss Trafficking: A Missed Opportunity?, Dennis Post		76
	Supervision in Third Country Situations, Anna Binder & Erik	324
EU Citizenship and Taxation 'Is the European Court of Justice Moving Towards a Citizen's Europe?', Erik Ros		

EC TAX REVIEW 2014 365

The Financial Transaction Tax: The Way Forward for the European Union?, Josephine Kaiding				
K v. Finland: EU Developments in the Area of Foreign Loss Deduction Rules, Marie-Aline Peetermans & Mélanie Staes				
The Influence of the Principle of Union Loyalty in Tax Matters', Nathalie Wittock				
Inheritance Taxes and European Union Law: A Case Law to Be Inherited?, Vasileios (Vassilis) I. Dafnomilis				
National Tax Law Presumptions and EU Law, Claudia Sanò				
The Need to Prevent Abusive Practices and Fraud as a Composite Justification, Marcel G.H. Schaper				
Overview of New Paths and Patters in EU Tax Development with Focus on EU Soft Law and External Factors (Part 1), Luc Hinnekens				
Overview of New Paths and Patterns in EU Tax Development with Focus on EU Soft Law and External Factors (Part 2), Luc Hinnekens				
The Permanent Establishment: Still a (Permanent) Requirement?, Domingo J. Jiménez-Valladolid de L'Hotellerie-Fallois				
	ation of Directive 2010/24/EU: Time for an Update?, Ilse	284		
-	es: A Collision between Competition and Public Policy, Stan	149		
Tax Design Issues in Respect to Foreign Branches and Controlled Companies and the Feasibility of a Consolidation Area in the EU, Carlo Garbarino				
Tax Recovery Assistance in the EU: A	nalysis of Directive 2010/24/EU, Ilse De Troyer	135		
	xecution of Requests for Recovery and/or Precautionary Ilse De Troyer	207		
Transfer Pricing of Mayor EC Member Countries with Reference to the 2014 Corporate Income Tax Burden of the Thirty-Four OECD Member Countries – Germany, France, United Kingdom, and Italy Compared, Rainer Zielke				
VAT Taxation of Gold in the European Union, Stefano Capaccioli		85		
FORUM				
	s Directive and Directive 2011/16/EU in Luxembourg National	238		
OCTs: All Roads Lead to Rome!, Jaspe	er Korving	303		
VAT & BITCOIN, Stefano Capaccioli		361		
ARTICLES (BY AUTHOR)				
Binder, Anna & Pinetz, Erik	Ensuring the Effectiveness of Fiscal Supervision in Third Country Situations	324		

366 EC TAX REVIEW 2014

Capaccion, Sterano	VAI Taxation of Gold in the European Union	85
Dafnomilis, Vasileios (Vassilis)	Inheritance Taxes and European Union Law: A Case Law to Be Inherited?	352
De Troyer, Ilse	Recovery Assistance in the EU: Evaluation of Directive 2010/24/EU: Time for an Update?	284
De Troyer, Ilse	Tax Recovery Assistance in the EU: Analysis of Directive 2010/24/EU	135
De Troyer, Ilse	Tax Recovery Assistance in the EU: Execution of Requests for Recovery and/or Precautionary Measures in Other EU Member States	207
Garbarino, Carlo	Tax Design Issues in Respect to Foreign Branches and Controlled Companies and the Feasibility of a Consolidation Area in the EU	16
Hinnekens, Luc	Overview of New Paths and Patters in EU Tax Development with Focus on EU Soft Law and External Factors (Part 1)	247
Hinnekens, Luc	Overview of New Paths and Patterns in EU Tax Development with Focus on EU Soft Law and External Factors (Part 2)	313
Jiménez-Vallodolid de l'Hotellerie –Fallois, Domingo J.	The Permanent Establishment: Still a (Permanent) Requirement?	4
Kaiding, Josephine	The Financial Transaction Tax: The Way Forward for the European Union?	30
Luts, Joris	Compatibility of IP Box Regimes with EU State Aid Rules and Code of Conduct	258
Marchgraber, Christoph	The Avoidance of Double Non-taxation in Double Tax Treaty Law: A Critical Analysis of the Subject-To-Tax Clause Recommended by the European Commission	293
Neyt, Robert & Peeters, Steven	Balanced Allocation and Coherence: Some Thoughts in Light of <i>Argenta</i> and <i>K</i>	64
Peetermans, Marie-Aline & Staes, Mélanie	K v. Finland: EU Developments in the Area of Foreign Loss Deduction Rules	56
Post, Dennis	The ECJ on State Aid and Loss Trafficking: A Missed Opportunity?	76
Ros, Erik	EU Citizenship and Taxation 'Is the European Court of Justice Moving Towards a Citizen's Europe?'	43
Sanò, Claudia	National Tax Law Presumptions and EU Law	194
Schaper, Marcel G.H.	The Need to Prevent Abusive Practices and Fraud as a Composite Justification	220
Sendetska, Olga	ECJ Case Law on Corporate Exit Taxation: From <i>National Grid Indus</i> to <i>DMC</i> : What Is the Current State of Law?	230
Stevens, Stan	Tax Aid to Public and Social Enterprises: A Collision between Competition and Public Policy	149
Vanistendael, Frans	Ability to Pay in European Community Law	121

EC TAX REVIEW 2014 367

Wittock, Nathalie	The Influence of the Principle of Union Loyalty in Tax Matters'	171
Zielke, Rainer	Anti-avoidance Legislation of Mayor EC Member Countries with Reference to the 2014 Corporate Income Tax Burden in the Thirty-Four OECD Member Countries: Germany, France, United Kingdom, and Italy Compared	102
Zielke, Rainer	Transfer Pricing of Mayor EC Member Countries with Reference to the 2014 Corporate Income Tax Burden of the Thirty-Four OECD Member Countries – Germany, France, United Kingdom, and Italy Compared	332

368 EC TAX REVIEW 2014