

Index

2015



EDITORIALS

| | | |
|-----------------------|--|-----|
| Aujean, Michel | Plea for a New Tax Package | 60 |
| de Broe, Luc | The State Aid Review against Aggressive Tax Planning: ‘ <i>Always Look a Gift Horse in the Mouth</i> ’ | 290 |
| Kemmeren, Eric C.C.M. | <i>Sopora</i> : A Welcome Landmark Decision on Horizontal Comparison | 178 |
| Kogels, Han | Cash, Crime and Tax | 238 |
| Peeters, Bruno | EUCIT: For How Much Longer Will Political Objections Outweigh the Advantages? | 128 |
| van Arendonk, Henk | New Presidents, New Sound and New Confidence? | 2 |

ARTICLES (BY AUTHOR)

| | | |
|---|--|-----|
| Bollen-Vandenboorn, Anouk H.H. & Weerepas, Marjon J.G.A.M. | Enhancing Worker Mobility via the Mobility Directive: Arrange the Tax Consequences for Supplementary Pension Rights Now! | 34 |
| Carlos dos Santos, António | What Is <i>Substantial Economic Activity</i> for Tax Purposes in the Context of the European Union and the OECD Initiatives against Harmful Tax Competition? | 166 |
| Cerioni, Luca | The Never-Ending Issue of Cross-Border Loss Compensation within the EU: Reconciling Balanced Allocation of Taxing Rights and Cross-Border Ability-to-Pay | 268 |
| Dafnomilis, Vasileios (Vassilis) | Double Taxation of Inheritances: Does the Ineffectiveness of EU Law Lead to an Effective EC Recommendation? | 320 |
| de Groot, Isabella | Exemption Method in the EU Parent-Subsidiary Directive Amended in Respect of Hybrid Instruments: What about the Credit Method? | 158 |
| Debelva, Filip & Scornos, Dina & Van den Berghen, Jan & Van Braband, Pieter | LOB Clauses and EU-Law Compatibility: A Debate Revived by BEPS? | 132 |
| Diepvens, Niels & Debelva, Filip | The Evolution of the Exchange of Information in Direct Tax Matters: The Taxpayer’s Rights under Pressure | 210 |
| García Antón, Ricardo | The Reformulation of the Questions Referred to the CJEU for a Preliminary Ruling in Direct Taxation: Towards a Constructive Cooperation Model | 258 |

| | | |
|---------------------------------------|---|-----|
| Jovanovic, Nebojsa & Merkx, Madeleine | Welmory: A Recipe for VAT Avoidance? | 202 |
| Lyal, Richard | Compatibility of National Tax Measures with EU Law: The Role of the European Commission in Tax Litigation before the European Court of Justice | 5 |
| Mark Pit, Harm | Improving the Arbitration Procedure under the EU Arbitration Convention (1) | 15 |
| Mark Pit, Harm | Improving the Arbitration Procedure under the EU Arbitration Convention (2) | 78 |
| Merkx, Madeleine | VAT on Private Use of Company Cars in Cross-Border Situations: Double or Non-taxation? | 96 |
| Ness, Richard | An Analysis of the Financial Transaction Tax in the Context of the EU Enhanced Cooperation Procedure | 294 |
| Niesten, Hannelore | Growing Impetus for Harmonization of Personal and Family Allowances: Current State of Affairs of the <i>Schumacker</i> -Doctrine after <i>Imfeld and Garcet</i> | 185 |
| Pinetz, Erik & Spies, Karoline | 'Final Losses' after the Decision in <i>Commission v. UK</i> (' <i>Marks & Spencer II</i> ') | 309 |
| Richardson, Mirugia | Fighting Tax Fraud and Tax Evasion in the EU: The 2012 Action Plan | 220 |
| Rossi-Maccanico, Pierpaolo | Fiscal State Aids, Tax Base Erosion and Profit Shifting | 63 |
| Staats, Gerard | Personal Pensions in the EU | 144 |
| Van de Vijver, Anne | International Double (Non-)taxation: Comparative Guidance from European Legal Principles | 240 |
| Weber, Dennis | An Analysis of the Past, Current and Future of the Coherence of the Tax System as Justification | 43 |
| Weidmann, Matthias | The New EU VAT Rules on the Place of Supply of B2C E-Services: Practical Consequences - The German Example | 105 |

ARTICLES

| | |
|--|-----|
| An Analysis of the Financial Transaction Tax in the Context of the EU Enhanced Cooperation Procedure, Richard Ness | 294 |
| An Analysis of the Past, Current and Future of the Coherence of the Tax System as Justification, Dennis Weber | 43 |
| Compatibility of National Tax Measures with EU Law: The Role of the European Commission in Tax Litigation before the European Court of Justice, Richard Lyal | 5 |
| Double Taxation of Inheritances: Does the Ineffectiveness of EU Law Lead to an Effective EC Recommendation?, Vasileios (Vassilis) Dafnomilis | 320 |
| Enhancing Worker Mobility via the Mobility Directive: Arrange the Tax Consequences for Supplementary Pension Rights Now!, Anouk H.H. Bollen-Vandenboorn & Marjon J.G.A.M. Weerepas | 34 |

| | |
|---|-----|
| The Evolution of the Exchange of Information in Direct Tax Matters: The Taxpayer's Rights under Pressure, Niels Diepvens & Filip Debelva | 210 |
| Exemption Method in the EU Parent-Subsidiary Directive Amended in Respect of Hybrid Instruments: What about the Credit Method?, Isabella de Groot | 158 |
| Fighting Tax Fraud and Tax Evasion in the EU: The 2012 Action Plan, Mirugia Richardson | 220 |
| Fiscal State Aids, Tax Base Erosion and Profit Shifting, Pierpaolo Rossi-Maccanico | 63 |
| 'Final Losses' after the Decision in <i>Commission v. UK ('Marks & Spencer II')</i> , Erik Pinetz & Karoline Spies | 309 |
| Growing Impetus for Harmonization of Personal and Family Allowances: Current State of Affairs of the <i>Schumacker</i> -Doctrine after <i>Imfeld and Garcet</i> , Hannelore Niesten | 185 |
| Improving the Arbitration Procedure under the EU Arbitration Convention (1), Harm Mark Pit | 15 |
| Improving the Arbitration Procedure under the EU Arbitration Convention (2), Harm Mark Pit | 78 |
| International Double (Non-)taxation: Comparative Guidance from European Legal Principles, Anne Van de Vijver | 240 |
| LOB Clauses and EU-Law Compatibility: A Debate Revived by BEPS?, Filip Debelva, Dina Scornos, Jan Van den Berghen & Pieter Van Braband | 132 |
| The Never-Ending Issue of Cross-Border Loss Compensation within the EU: Reconciling Balanced Allocation of Taxing Rights and Cross-Border Ability-to-Pay, Luca Cerioni | 268 |
| The New EU VAT Rules on the Place of Supply of B2C E-Services: Practical Consequences - The German Example, Matthias Weidmann | 105 |
| Personal Pensions in the EU, Gerard Staats | 144 |
| The Reformulation of the Questions Referred to the CJEU for a Preliminary Ruling in Direct Taxation: Towards a Constructive Cooperation Model, Ricardo García Antón | 258 |
| VAT on Private Use of Company Cars in Cross-Border Situations: Double or Non-taxation?, Madeleine Merckx | 96 |
| Welmory: A Recipe for VAT Avoidance?, Nebojsa Jovanovic & Madeleine Merckx | 202 |
| What Is <i>Substantial Economic Activity</i> for Tax Purposes in the Context of the European Union and the OECD Initiatives against Harmful Tax Competition?, António Carlos dos Santos | 166 |

FORUM

| | |
|---|-----|
| Aviation Tax, Free Trade and State Aid in the European Union: Ireland's Riddled Air Travel Tax: Case T473/12 <i>Aer Lingus Ltd v. Commission</i> , and Case T-500/12 <i>Ryanair Ltd v. Commission</i> , Jon Truby | 232 |
| Germany's Fiscal Court Rules on Tax Deductibility of Donations to Foreign Charities, Florian Haase & Daniela Steierberg | 286 |
| Miljoen, X and Société Générale: The Final Curtain of the Dividend Withholding Tax Saga?, Jasper Korving | 281 |
| Tax Rulings, APAs and State Aid: Legal Issue, Anna Gunn & Joris Luts | 119 |
| The New Long-Term Budget of the European Union and New European Taxes, Auke R. Leen | 55 |