

Index

2016



Author (s)	Articles	Page No.
------------	----------	----------

EDITORIALS

Aujean, Michel	Some Twenty-Seven Years after	56
Kogels, Han	Base Erosion and Profit Shifting and Value Added Tax in the Digital Economy.	182
Peeters, Bruno	Tax Shifts in EU-Member States: The Growing Impact of (Shifting) Recommendations by the European Commission on National Tax Policy	114
Moscovici, Pierre	Tough Measures Needed to Reform Tax on Corporate Profits . .	2
van Arendonk, Henk	The European Cooperation Project, Tax & Sovereignty.	242

ARTICLES (BY AUTHOR)

Aramayo, Silvia Velarde	A Common GAAR to Protect the Harmonized Corporate Tax Base: More Chaos in the Labyrinth.	4
Bogensneider, Bret N.	The European Commission's Idea of Small Business Tax Neutrality.	221
Baker, Philip & Pistone, Pasquale	BEPS Action 16: The Taxpayers' Right to an Effective Legal Remedy Under European Law in Cross-Border Situations	335
de Graaf, Arnaud & Visser, Klaas-Jan	ATA Directive: Some Observations Regarding Formal Aspects .	199
de Groot, Isabella	The Switch-Over Provision in the Proposal for an Anti-tax Avoidance Directive and Its Compatibility with the EU Treaty Freedoms	162
dos Santos, António Carlos & Lopes, Cidália Mota	Tax Sovereignty, Tax Competition and the Base Erosion and Profit Shifting Concept of Permanent Establishment	296
Garbarino, Carlo	Harmonization and Coordination of Corporate Taxes in the European Union	277
Hippert, Geoff	The TFEU Eligibility of Non-EU Investment Funds Subjected to Discriminatory Dividend Withholding Taxes	77
Korving, Jasper	Groupe Steria: A Threat to Group Taxation Regimes?	40
Kube, Hanno, Reimer, Ekkehart & Spengel, Christoph	Tax Policy: Trends in the Allocation of Powers Between the Union and Its Member States	247

Luja, Raymond H.C.	Do State Aid Rules Still Allow European Union Member States to Claim Fiscal Sovereignty?	312
Merkx, Madeleine	VAT and Holding Companies: Position Finally Clear?	49
Moreno González, Saturnina	The Automatic Exchange of Tax Information and the Protection of Personal Data in the European Union: Reflections on the Latest Jurisprudential and Normative Advances	146
Navarro, Aitor, Parada, Leopoldo & Schwarz, Paloma	The Proposal for an EU Anti-avoidance Directive: Some Preliminary Thoughts	117
Peeters, Bart	Kieback: When Schumacker Emigrates	58
Peeters, Bruno & Verschueren, Herwig	The Impact of European Union Law on the Interaction of Members States' Sovereign Powers in the Policy Fields of Social Protection and Personal Income Tax Benefits.	262
Ponomareva, Karina	Tax Law of the Eurasian Economic Union: Substance and Ways of Using of the European Experience	94
Salva, Jean-marie	Customs Valuation and Transfer Pricing: ICC proposals	346
Seer, Roman & Wilms, Anna Lena	Tax Transparency in the European Union Regarding Country by Country Reporting (BEPS Action 13)	325
Spindler-Simader, Karin	Dividend Withholding Taxes after <i>Miljoen, X</i> and <i>Société Générale</i>	70
Vande Velde, Ivo	How Does the CJEU's Case Law on Cross-Border Loss Relief Apply to Cross-Border Mergers and Divisions?	132
van der Linden, Chantal, Mooren, Taco & Stevens, Ton	The Application of European Tonnage Tax Regimes on (Offshore) Service Vessels: Towards a (New) Level Playing Field?	18
van Norden, Gert-Jan	State of Play in Respect of the Skandia America Corporation Case	211
van Os, Pieter	Interest Limitation under the Adopted Anti-Tax Avoidance Directive and Proportionality	184

ARTICLES (BY TITLE)

van der Linden, Chantal, Mooren, Taco & Stevens, Ton	The Application of European Tonnage Tax Regimes on (Offshore) Service Vessels: Towards a (New) Level Playing Field?	18
de Graaf, Arnaud & Visser, Klaas-Jan	ATA Directive: Some Observations Regarding Formal Aspects	199
Moreno González, Saturnina	The Automatic Exchange of Tax Information and the Protection of Personal Data in the European Union: Reflections on the Latest Jurisprudential and Normative Advances	146
Baker, Philip & Pistone, Pasquale	BEPS Action 16: The Taxpayers' Right to an Effective Legal Remedy Under European Law in Cross-Border Situations	335
Aramayo, Silvia Velarde	A Common GAAR to Protect the Harmonized Corporate Tax Base: More Chaos in the Labyrinth.	4
Salva, Jean-marie	Customs Valuation and Transfer Pricing: ICC proposals	346
Spindler-Simader, Karin	Dividend Withholding Taxes after <i>Miljoen, X</i> and <i>Société Générale</i>	70
Luja, Raymond H.C.	Do State Aid Rules Still Allow European Union Member States to Claim Fiscal Sovereignty?	312

Bogenschnneider, Bret N.	The European Commission's Idea of Small Business Tax Neutrality .	221
Korving, Jasper	Groupe Steria: A Threat to Group Taxation Regimes?	40
Garbarino, Carlo	Harmonization and Coordination of Corporate Taxes in the European Union	277
Vande Velde, Ivo	How Does the CJEU's Case Law on Cross-Border Loss Relief Apply to Cross-Border Mergers and Divisions?	132
Peeters, Bruno & Verschueren, Herwig	The Impact of European Union Law on the Interaction of Members States' Sovereign Powers in the Policy Fields of Social Protection and Personal Income Tax Benefits.	262
van Os, Pieter	Interest Limitation under the Adopted Anti-Tax Avoidance Directive and Proportionality	184
Peeters, Bart	Kieback: When Schumacker Emigrates	58
Navarro, Aitor, Parada, Leopoldo & Schwarz, Paloma	The Proposal for an EU Anti-avoidance Directive: Some Preliminary Thoughts	117
van Norden, Gert-Jan	State of Play in Respect of the Skandia America Corporation Case	211
de Groot, Isabella	The Switch-Over Provision in the Proposal for an Anti-tax Avoidance Directive and Its Compatibility with the EU Treaty Freedoms	162
Ponomareva, Karina	Tax Law of the Eurasian Economic Union: Substance and Ways of Using of the European Experience	94
Kube, Hanno, Reimer, Ekkehart & Spengel, Christoph	Tax Policy: Trends in the Allocation of Powers Between the Union and Its Member States	247
dos Santos, António Carlos & Lopes, Cidália Mota	Tax Sovereignty, Tax Competition and the Base Erosion and Profit Shifting Concept of Permanent Establishment	296
Seer, Roman & Wilms, Anna Lena	Tax Transparency in the European Union Regarding Country by Country Reporting (BEPS Action 13)	325
Hippert, Geoff	The TFEU Eligibility of Non-EU Investment Funds Subjected to Discriminatory Dividend Withholding Taxes	77
Merkx, Madeleine	VAT and Holding Companies: Position Finally Clear?	49

FORUM

De Troyer, Ilse	International Cooperation to Avoid Double Taxation in the Field of VAT: Does the Court of Justice Produce a Revolution?	170
Ginter, Carri, Laidvee, Nele & Linntam, Albert	The 'Specific Purpose' Exception of the European Union Excise Tax Regime: Testing the Boundaries of Member States' Tax Autonomy	229
Richardson, Mirugia	The Task Force for Greece, Tax Evasion and the Shadow Economy	234
Schippers, Martijn	BEPS and Transfer Pricing but What about VAT and Customs? .	174
Smit, Daniel S.	International Juridical Double Non-taxation and State Aid. . . .	109