

ECTA Vol. 30, 2021 - ARTICLE INDEX

Author (s)	Articles	Page No.
IN MEMORIAM FRANS VANISTENDAEL		200
EDITORIALS BY AUTHOR		
De La Feria, Rita	On the Evolving VAT Concept of Fixed Establishment	201
Englisch, Joachim	State Aid Prohibition: The New GAAR in Town	144
Ismer, Roland	Towards Mandatory E-Invoicing for VAT and a Common Clearance System: Rich Pickings from Embracing Technology!	82
Kemmeren, Eric	'Tax Haven' Conditions Included in COVID-19 State Aid Schemes: Can They Be Tested?	2
Kofler, Georg	The Future of Digital Services Taxes	50
ARTICLES BY AUTHOR		
Bahçeci, Barış	<i>Is There a Special Enforced Tax Collection Regime Under the ECtHR Case Law?</i>	39
Ballancin, Andrea & Cannas, Francesco	The Development of the Doctrine of Abuse of Law and the Danish Cases: Time to Shift the Focus from Non-Genuine Arrangements to Single (Abusive) Transactions?	70
Beretta, Giorgio	<i>The New Rules for Reporting by Sharing and Gig Economy Platforms Under the OECD and EU Initiatives</i>	31
Bianco, Arthur	DAC6 and the Challenges Arising from Its Disclosure Obligation	8
De Broe, Luc & Massant, Mélanie	Are the OECD/G20 Pillar Two GloBE-Rules Compliant with the Fundamental Freedoms?	86
De Pietro, Carla	The GloBE Income Inclusion Rule and Its Global Character: Complexities Underlying Its Fully Effective Application	220
Deák, Daniel	Cloaking Member State Objectives Through Legislative Instruments	111
Englisch, Joachim	Non-harmonized Implementation of a GloBE Minimum Tax: How EU Member States Could Proceed	207
Gruson, John & Merkx, Madeleine	The Comitology Proposal: Shifting the Legislative Balances in EU VAT	99
Iaia, Roberto	Article 6 ATAD and 'Non-genuineness' of Arrangements	242
Jankowski, Jakub	Tax Consolidation Regime in European Union: Towards One Unified Approach Among All Member States?	120
Lagos Rodríguez, Gabriela	Financial Transaction Tax in Europe	150
Merkx, Madeleine	A New (Circular) Economy: A New Special Arrangement for Second-Hand Goods!	64
Mittendorfer, Markus & Riedl, Mario	The Comparability Analysis of the Court of Justice of the European Union in the Light of the <i>Aures</i> Case	166
Parada, Leopoldo	Between Apples and Oranges: The EU General Court's Decision in the 'Apple Case'	55
Peeters, Bruno	The Design of Covid-19 Recovery Contributions: Taxes or Social Security Contributions?	236

Author (s)	Articles	Page No.
Richardson, Mirugia	Unlawfully Obtained Evidence: Follow the Court of Justice of the European Union if You Please	262
Scarcella, Luisa	The Implications of Adopting a European Central Bank Digital Currency: A Tax Policy Perspective	177
Stevens, Stan & van Wamelen, Joris	The DAC7 Proposal and Reporting Obligation for Online Platforms	24
van Verseveld, J.L.	With the Wisdom of Hindsight	189
Weber, Dennis & Steenbergen, Jorn	The (Absence of) Member State Autonomy in the Interpretation of DAC6: A Call for EU Guidance	254

FORUM BY AUTHOR

Englisch, Joachim	Designing a Harmonized EU-GloBE in Compliance with Fundamental Freedoms	136
-------------------	---	-----

ARTICLES BY TITLE

A New (Circular) Economy: A New Special Arrangement for Second-Hand Goods!	64
Are the OECD/G20 Pillar Two GloBE-Rules Compliant with the Fundamental Freedoms?	86
Article 6 ATAD and 'Non-genuineness' of Arrangements	242
Between Apples and Oranges: The EU General Court's Decision in the 'Apple Case'	55
Cloaking Member State Objectives Through Legislative Instruments	111
DAC6 and the Challenges Arising from Its Disclosure Obligation	8
Financial Transaction Tax in Europe	150
<i>Is There a Special Enforced Tax Collection Regime Under the ECtHR Case Law?</i>	39
Non-harmonized Implementation of a GloBE Minimum Tax: How EU Member States Could Proceed	207
Tax Consolidation Regime in European Union: Towards One Unified Approach Among All Member States?	120
The (Absence of) Member State Autonomy in the Interpretation of DAC6: A Call for EU Guidance	254
The Comitology Proposal: Shifting the Legislative Balances in EU VAT	99
The Comparability Analysis of the Court of Justice of the European Union in the Light of the <i>Aures</i> Case	166
The DAC7 Proposal and Reporting Obligation for Online Platforms	24
The Design of Covid-19 Recovery Contributions: Taxes or Social Security Contributions?	236
The Development of the Doctrine of Abuse of Law and the Danish Cases: Time to Shift the Focus from Non-Genuine Arrangements to Single (Abusive) Transactions?	70
The GloBE Income Inclusion Rule and Its Global Character: Complexities Underlying Its Fully Effective Application	220
The Implications of Adopting a European Central Bank Digital Currency: A Tax Policy Perspective	177
<i>The New Rules for Reporting by Sharing and Gig Economy Platforms Under the OECD and EU Initiatives</i>	31
Unlawfully Obtained Evidence: Follow the Court of Justice of the European Union if You Please	262
With the Wisdom of Hindsight	189