

Value Added Tax and the Digital Economy

The 2015 EU Rules and Broader Issues

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Value Added Tax And The Digital Economythe 2015 Eu Rules And Broader Issues

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Vanz, Alessandro Vicini Ronchetti**

Value Added Tax And The Digital Economythe 2015 Eu Rules And Broader Issues:

Value Added Tax and the Digital Economy Marie Lamensch, Edoardo Traversa, 2015-11-18 A fast growing portion of overall taxable consumption is now realized via online supplies and this digital economy is a virtual reality in which suppliers and consumers conclude numerous transactions unrestrained by time and place The contrast with traditional sales tax and value added tax VAT systems which are based on a physical supply between parties could not be more evident Among jurisdictions worldwide the European Union EU took the lead in designing a legal framework for VAT on electronically supplied goods and services This book with contributions by internationally renowned academics revenue officials and tax advisors provides a broad and up to date overview of the EU 2015 rules and an analysis of such elements as the gradual realization of the destination principle the fight against e commerce fraud and simplification of compliance obligations by means of the Mini One Stop Shop MOSS Topics covered include the VAT dimension of the digital fixed establishment businesses as tax collectors auditing under MOSS Internet search engines virtual currencies such as bitcoins cloud computing and technology based solutions for the assessment and collection of VAT on online supplies Relevant EU legislation is annexed Because of its clear and practical analysis to these issues this book will appeal to tax authorities and counsel who need to ensure proper taxation of online supplies at destination with the least possible administrative costs and the lowest possible compliance burdens Because of its forward looking approach it is a must for all public and private sector professionals concerned with VAT

CJEU - Recent Developments in Value Added Tax 2017 Michael Lang, Pasquale Pistone, Alexander Rust, Josef Schuch, Claus Staringer, Patrice Pillet, 2018-08-10 The most important and recent judgments of the CJEU Considering the ever increasing importance of indirect taxation as a source of revenue for governments the intensifying complexity of legal framework and the proliferating number of countries adopting indirect taxation it is essential to scrutinize how the law is actually applied in practice The primary driving force in this area is undoubtedly the Court of Justice of the European Union This book analyses selected topics e g the Charter of Fundamental Rights of the European Union and VAT taxable base and rates exemptions and deductions by examining the most prominent and recent judgments of the Court of Justice of the European Union Experts from all over the world not just from academia but also government representatives and tax practitioners have provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis

Research Handbook on European Union Taxation Law Christiana HJI Panayi, Werner Haslehner, Edoardo Traversa, 2020-01-31 Offering a comprehensive exploration of EU taxation law this engaging Research Handbook investigates the associated legal principles in the context of both direct and indirect taxation The important issues and debates arising from these general principles are expertly unpicked with leading scholars examining the status quo as well as setting out a clear agenda for future research

Time and Tax: Issues in International, EU, and Constitutional Law Werner Haslehner, Georg Kofler, Alexander Rust, 2018-12-20 Time is

a crucial dimension in the application of any law In tax law however where an environment characterized by rapid change on the national European and international levels complicates the provision of accurate legal advice timing is particularly sensitive This book is the first to analyse the relationship between time and three key areas of tax treaties EU law and constitutional law issues such as legal certainty and individual rights Among the numerous timing issues arising out of applying tax rules the book addresses the following time limits within which relief must be requested statutes of limitation for claiming a tax refund transitional issues relating to changes in tax treaties attribution of profits and expenses to a moving or closed down business effect of tax related CJEU decisions and EU directives compliance of exit tax regimes with free movement limits of retroactivity under principles protected by the EU Charter and the ECHR and conflict between efficiency of taxation and individual rights Derived from a recent conference organized by the prestigious ATOZ Chair for European and International Taxation at the University of Luxembourg the book brings together contributions from leading tax experts from various areas of tax practice academia and the judiciary Among other issues the book notably expands on how economic theory can inform a constitutional analysis of the timing of taxation There is no other work that concentrates so usefully on the difficulties associated with applying tax rules whether arising from treaties jurisprudence or policy to changing circumstances over time This book will quickly prove itself to be an indispensable resource for European tax lawyers policymakers company counsels and academics

EU Tax Law and Policy in the 21st Century Werner Haslehner, Georg Kofler, Alexander Rust, 2016-04-24 Major changes in EU tax law demand an analysis of not just the current state of the field but also forthcoming EU level policy initiatives and their likely implications for taxpayers regulators and national legislatures alike This book the first in depth commentary and analysis of such developments offers exactly that Twenty EU tax and policy experts examine the impact of EU Treaty provisions and recent ECJ case law on EU tax law and provide well informed assessments of current and anticipated EU tax policy initiatives and their potential impacts Taxpayers their advisors national tax administrations and national legislators will find relevant chapters to aid their understanding of and to allow them to proactively address EU tax law issues such as non discrimination state aid rules fundamental freedoms discretionary power of national tax authorities tax competition in the internal market cross border exchange of tax information corporate tax harmonization EU and Member States external relations and the limits of judicial authority in tax policy As an authoritative detailed guide to recent and future developments in EU tax law with highly informed insights into their practical effect this book will be a welcome addition to the arsenal available to tax practitioners dealing with European tax matters as well as interested policymakers and academics

National Legal Presumptions and European Tax Law Claudia Sanò, 2016-04-24 Determining the burden of proof in tax law cases is usually what contributes most to the case s outcome Legal presumptions those inferences that are laid down in the law rather than being the result of the court s reasoning play a critical role in such determinations This very useful book uncovers the details of such presumptions which are shared among

European tax law systems thus revealing a remarkably clear path through the course of a tax law case in any Member State in the context of EU law Referring to both legal theory and relevant case law the author assesses whether and to what extent national legal presumptions may be deemed to be consistent with EU law and when this is not the case under which conditions they may be reconciled The analysis unfolds along such avenues as the following the meaning of the concept of legal presumption as developed by legal theory and authoritative academic literature special considerations regarding presumptions in customs law VAT and direct taxation harmonized and unharmonized how tax authorities use presumptions to simplify the assessment of tax and tackle tax avoidance or evasion particularly in cross border situations justifications asserted by the Member States in relation to restrictions on fundamental freedoms and standards of compatibility for national legal presumptions with EU law resulting from CJEU case law With reference to national experience using Italy and Belgium as specific examples the analysis culminates in an elaboration of criteria for legal presumptions capable of meeting the test of compatibility with EU law As an in depth investigation of possible inconsistencies and conditions for the coexistence of EU and Member State tax law this book will be welcomed by both taxation authority officials and taxpayer counsel The understanding it imparts on the actual impact of EU law on the recourse to legal presumptions by national tax legislatures and the protection of European taxpayers is unsurpassed

The Impact of Tax Treaties and EU Law on Group Taxation Regimes Bruno da Silva, 2016-07-11 Should the income of a corporate group be taxed differently solely because the traditional structure of the income tax system considers each company individually Taxation affects business decisions including location the form in which business is carried out and the efficient allocation of company resources Disparities differences arising from the interaction of different tax systems and obstacles distortions created by domestic legislation arising from differences between domestic and cross border situations both become more acute when a business chooses to set up or acquire other companies thus forming a group usually operating in multiple jurisdictions Responding to such ever more common developments this book is the first in depth analysis of how tax treaties and EU law influence group taxation regimes Among the issues and topics covered are the following analysis of the different tax group regimes adopted by different countries advantages and disadvantages of a variety of models application of the non discrimination provision of Article 24 of the OECD Model Tax Convention to group taxation regimes application of the fundamental freedoms of the TFEU to group taxation regimes following the three step approach adopted by the EU Court of Justice uncertainty raised by the landmark Marks interrelations between tax treaties and EU Law in the context of tax groups and per element approach The analysis considers concrete examples as well as relevant case law With its analysis of the standards required by the two sets of norms tax treaties and EU law and their interaction particularly in terms of non discrimination this book sheds clear light on ways to overcome the disparities and obstacles inherent in group taxation regimes As a thorough survey of the extent to which the interpretation of tax treaties and EU law affect group taxation regimes this book has no peers All taxation

professionals whether working in EU Member States or in EU trading partners will appreciate its invaluable insights and guidance

Taxing Consumption in the Digital Age Katharina Artinger, 2020-10-16 Die Digitalisierung hat enorme Auswirkungen auf die Grundidee der Mehrwertsteuer den Austausch von Leistungen für Konsumzwecke Die Dissertation konzentriert sich auf den Austausch von scheinbar kostenlosen Online Dienstleistungen und die Zustimmung der Kunden zur Verwertung ihrer persönlichen Daten Diese können der Mehrwertsteuer unterliegen wobei die Bemessungsgrundlage auf Grundlage der Anbieterkosten berechnet werden muss Die Ergebnisse basieren auf einer Analyse der EU Mehrwertsteuer als Verbrauchsteuer im Vergleich zu anderen theoretischen Konsummodellen Auch andere digitale Geschäftsmodelle wie die Sharing Economy oder Bitcoins können unter die Idee der EU Mehrwertsteuer als Verbrauchsteuer subsumiert werden

Dissertationspreis der Nürnberger Steuergespräche V 2020

Sales Promotion Techniques and VAT in the EU Nathalie Wittock, 2019-03-14 Sales promotion techniques or SPTs are a common facet of consumer life with many companies offering price reductions bonuses or other deals in order to attract or retain customers Although VAT on advertising costs is in principle fully deductible problems frequently arise when products are supplied as part of a sales promotion This book provides the first in depth investigation of the extent to which the current VAT treatment in the EU of the various SPTs corresponds to the core properties of the VAT with particular attention to the so called neutrality principle With nuanced precision the author catalogs the SPTs commonly used in practice Then revealing serious inconsistencies among the relevant rulings of the European Court of Justice she goes on to propose specific amendments to the VAT Directive Focusing on the importance for VAT of determining the presence of an SPT she thoroughly analyzes such aspects of the VAT SPT relationship as the following What are the key considerations for effectively determining whether the supply of a benefit upon fulfillment of a certain condition by a customer constitutes an SPT or a barter To what extent are the VAT consequences of the use of SPTs compliant with the principle of neutrality What distinguishes the VAT treatment of an SPT whereby a sales promotor both finances and supplies a benefit from that of an SPT whereby a sales promotor finances but does not himself supply a benefit What legislative changes can be made in order to reach a more ideal and clear VAT treatment of SPTs in the EU Not only considering the principle of neutrality but also the other key features and principles of EU VAT The research is conducted mainly through a review of European legislation policy documents and CJEU case law and the Belgian interpretation thereof Where room is left for different interpretations some viewpoints of EU VAT in the Netherlands and the United Kingdom as well as in the corresponding system of New Zealand are considered With the finely tuned analysis presented in this book practitioners can ensure an appropriate argumentation on the VAT treatment of SPTs with national tax authorities or before courts As the first overall study on the VAT treatment of SPTs clearly discussing the issues and legislative gaps and making concrete suggestions for future legislation it is sure to be welcomed also by academics and EU policymakers

Double (Non-)Taxation and EU Law Christoph Marchgraber, 2016-04-24 Everywhere new tax rules are

under development to engage with the ever increasing complexity and sophistication of aggressive tax planning and to reverse the tax base erosion it leads to. The most prominent initiative in this context is the Base Erosion and Profit Shifting BEPS project of the OECD. Although double non taxation is among the main issues the BEPS project intends to address, this book shows that this phenomenon has not yet been fully understood. Focusing on the fundamental freedoms and the State aid rules of the EU, this book thoroughly explains the nature of double non taxation from an EU law perspective, its relation to double taxation and the impact of EU law on these phenomena. Among the issues dealt with in the course of the analysis are the following: locating the gaps and inconsistencies among domestic tax systems exploited by taxpayers; hybrid mismatch arrangements as a prime example of double non taxation; political efforts undertaken within the EU in order to address double taxation and double non taxation; double non taxation in the European VAT system; the convergence of the fundamental freedoms and the State aid rules; the ECJ's dilemma with regard to juridical double taxation; the deviating approach with regard to economic double taxation; the potential impact of the ECJ's case law on the EU law compatibility of double non taxation. The tax jurisprudence of the ECJ is referred to and comprehensively analysed throughout this whole book. A final chapter provides an outlook on possible developments in the future. By providing the first in depth analysis of EU law's impact on double non taxation and the double taxation relief standards with which it is intimately related, this book takes a giant step towards greater legal certainty in this challenging area of tax law. It will quickly take its place as a major practical analysis which benefits tax authorities, scholars and tax practitioners across Europe and even beyond.

European VAT and the Sharing Economy Giorgio Beretta, 2019-10-24. A breadth of new digital platforms has dramatically expanded the range of possibilities for exchanging anything required by business or personal needs, from accommodation to rides. In the virtual marketplaces shaped and ruled by these novel matchmakers rather than by a single centralized entity, value is created through the granular interaction of many dispersed individuals. By allowing instantaneous and smooth interaction among millions of individuals, platforms have indeed pushed the digital frontier farther and farther so as to include within it even services once not capable of direct delivery from a remote location such as accommodation and passenger transport. Legal disruption is also underway with foundational dichotomous categories such as those between suppliers and customers, business and private spheres, employees and self employed, no longer viable as organizational legal structures. This is the essential background of the first book to relate what is synthetically captured under the umbrella definition of sharing economy to key features at the core of European Value Added Tax (EU VAT) and to look at the feasibility of a reformed EU VAT system capable of addressing the main challenges posed by these new models of production, distribution and consumption of goods and services. Specifically, the study analyses five legal propositions underpinning the current EU VAT system as the following: taxable persons; taxable transactions; composite supplies; place of supply rules; and liability regimes for collection and remittance of VAT. Exploration of these five legal propositions is meant to assess the practical feasibility of shoehorning

the main sharing economy business models notably those available in the accommodation and passenger transport sectors into the framework of existing EU VAT provisions The author further draws on the normative standards of equality neutrality simplicity flexibility and proportionality to test the reflexes of the current EU VAT system in the sharing economy domain Opportunities for reform of the current EU VAT system are in turn evaluated with each chapter including cogent proposals in the form of incremental and targeted amendments to the current EU VAT provisions As the first comprehensive analysis of the treatment of the sharing economy for VAT purposes the book provides not only a theoretical framework for future studies in the tax field but also indispensable practical guidance for VAT specialists confronting daily with the many challenges ushered in by the sharing economy Moreover the various solutions and recommendations advanced in the book offer valuable insights to international and national policymakers dealing with similar issues under other VAT systems

Corporate Tax Base in the Light of the IAS/IFRS and EU Directive 2013/34: A Comparative Approach Mario Grandinetti, 2016-06-17

The recent relaunch of the European Commission's Common Consolidated Corporate Tax Base CCCTB project promises a sorely needed leap forward in the harmonization of the rules by which companies calculate their taxable profits In particular the initiative hopes to remedy the severe barrier to cross border business caused by the the accounting Tower of Babel by which companies tax bases are determined under national law This thorough analysis and commentary covers the influence of accounting rules on tax considering both generally accepted standards international accounting standards IAS and international financial reporting standards IFRS and EU Directive 2013/34 Three introductory chapters usher in detailed comparative overviews of the effect of these rules on taxation in nine EU Member States as well as in two other major EU trading partners the United States and Brazil Fully explaining the remarkable recent improvement in the comparability of accounts that represent favourable preconditions for creating a single market for financial services within the EU this book covers every relevant detail including the following and much more criterion of evaluation of alternative fixed assets based on revaluated amounts criterion based on fair value provisions applicable to income statements notes reports and financial statements rules applicable to the publication of documents transparency in payments to governments dispositions on exemptions hierarchy of general provisions and principles balance sheet and profit and loss account simplifications for small and medium sized enterprises SMEs system of creditors protection and protection of investors interests This book is a peerless explication of the taxation choices granted to Member States under IAS IFRS and EU Directive 2013/34 and how they will be affected by ongoing Commission initiatives Because relevant timely reliable and comparable information assumes a leading role in protecting the interests of investors creditors and other stakeholders as well as in ensuring that all operators act on a level playing field under equal conditions the analysis presented here is of immeasurable value to lawyers business persons and officials concerned with taxation not only in Europe but anywhere within the reach of international trade

Special Tax Zones and EU Law Claudio Cipollini, 2019-12-18 Economic recovery from the global financial crisis of

2007 2008 has been sketchy with some areas within the European Union EU still trapped in seemingly irremediable industrial stagnation and job loss EU institutions are called upon to provide concrete amelioration for these situations through the design and implementation of effective tax policies in accordance with the fundamental principles of EU law In this original innovative book the author presents a new and expanded view of how special tax zones STZs areas of land where territorial advantages are granted on direct and or indirect taxation can deliver growth and mitigate economic and social emergency Recognizing that although a number of STZs within the EU have been established there is still no systematic framework for them in the EU legal system the author works out a comprehensive theory for STZs in the field of European tax law dealing incisively with the interface of STZs with such essential legal and tax aspects as the following customs union provisions benefits on direct and indirect taxation State aid rules free movement of persons harmful tax competition and role of EU social cohesion policies and their implementation Furthermore the author develops a new model of STZs for the most disadvantaged areas of the EU the so called Social Cohesion Zone to respond decisively to issues of compatibility with such critical variables of EU law as those dealing with the outer limits set by State aid rules and fundamental freedoms clearly demonstrating the model s practical viability Detailed reviews of Member States practice in existing STZs and their tax regimes are thoroughly described so different variables can be compared As a comprehensive description of the state of knowledge about STZs including the relevant background and their current place in EU law this book has no precedents and no peers It allows practitioners policymakers and academics in tax law to fully understand the relationship between EU law national legislation and STZs focusing on the possibility of reconciling the tax sovereignty of Member States with a supporting and coordinating role of the EU institutions It will be warmly welcomed by the tax law community

Insurance in European VAT Marta Papis-Almansa, 2016-11-30 Insurance constitutes a significant part of the financial services sector and is one of the foundations of modern economy and society In the design of tax laws however whether and how to tax insurance is a complex issue that has become particularly controversial in the area of value added tax VAT In the European Union as in most of the world insurance is exempt from VAT but New Zealand and Australia do not follow this practice Given that New Zealand s simple comprehensive goods and services tax GST called the world s purest value added tax and its modified Australian version do not appear to suffer from the shortcomings in efficiency and effectiveness that plague European VAT a comparison of the two systems is in order This book is not only the first comparative in depth study of the treatment of insurance in the two systems but also the first comprehensive legal research devoted to the treatment of insurance in EU VAT published in English Among the underlying issues and topics treated by the two systems covered are the following who has a right to deduct input VAT in relation to supplies inherent in insurance arrangements and to what extent what constitutes a supply of insurance and consideration for such a supply what transactions fall within the scope of the VAT Directive s exemption for insurance and drawing a line between insurance and saving The analysis is grounded in a

methodology in which concepts of European VAT are compared with concepts performing the same function in the Australian and New Zealand GST laws The author concludes with proposals for reform in EU VAT in the light of experience in these two major non EU countries Given that it has been proven that exemptions from VAT such as insurance cause a significant number of economic distortions and inefficiencies this study represents a major contribution to a topical debate in European VAT law It will be welcomed by taxation authorities interested policymakers practitioners and scholars not only in Europe but worldwide

Short-Term Rental Platforms as Deemed Suppliers in the EU VAT System Emilia Teresa Sroka, 2024-09-19 Although much has been written and discussed about value added tax VAT as an important source of public revenue in the EU to date the complex issue of the VAT liability of intermediaries operating in the digital realm remains underexplored This book is the first to provide an in depth examination of the VAT qualification of short term rental platforms and their associated regulatory challenges and also analyse and compare three deemed supplier models intermediators of electronic services e commerce and accommodation services within the EU VAT system The author details all the essential topics arising from the platform economy s impact on the short term rental sector and VAT collection challenges including the following existing VAT regulations relevant to the accommodation sector online hosts as VAT taxable persons classification of services provided by platforms platforms as undisclosed agents application of Article 28 of the VAT Directive to short term rental platforms the role of intermediaries in the VAT collection the concept of the deemed supplier and its role in the EU VAT system By describing the deemed supplier solution on the example of transactions through short term rental platforms the book facilitates compliance and strategic planning for platform operators tax practitioners and other professionals dealing with VAT in the EU It will also prove advantageous in the development of effective VAT policies and regulations ultimately contributing to improved tax collection and economic efficiency

Corporate Taxation, Group Debt Funding and Base Erosion Gianluigi Bizioli, Mario Grandinetti, Leopoldo Parada, Giuseppe Vanz, Alessandro Vicini Ronchetti, 2020-02-07 The EU s Anti Tax Avoidance Directive ATAD implemented in January 2019 confronts Member States with complex challenges particularly via the introduction of an interest limitation rule This timely book the first in depth analysis of the features and implications of the directive provides insightful and practical discussions by experts from around Europe on the crucial interactions of the ATAD with other existing anti tax avoidance measures the European financial sector and the fundamental freedoms Specific issues and topics covered include the following relation with the OECD s Base Erosion and Profit Sharing project BEPS and the EU s Common Corporate Tax Base initiative technical subjects relating to corporate taxation and debt funding problems caused by the diametrically opposite tax treatment of debt and equity within a group of companies exclusion clauses for interest expenses and interplay between interest limitation rules and anti hybrid rules A comparative analysis of implementation issues in four leading Member States Germany Italy Spain and The Netherlands as well as a global general survey with regard to interest limitation rules allow readers to assess the particular

complexities associated to the implementation of the ATAD This matchless commentary by leading European tax law academics and practitioners on an important and much debated item of EU legislation gives practitioners enterprises and tax authorities an early opportunity to understand the practical effects of the directive in the various Member States **Taxing Global Digital Commerce** Arthur Cockfield,Walter Hellerstein,Marie Lamensch,2019-11-07 Digital commerce the use of computer networks to facilitate transactions involving the production distribution sale and delivery of goods and services has grown from merely streamlining relations between consumer and business to a much more robust phenomenon embracing efficient business processes within a firm and between firms Inevitably the related taxation issues have grown as well This latest edition of the preeminent text on the taxation of digital transactions revises updates and expands the book s coverage It includes a detailed and up to date analysis of income tax and VAT developments regarding digital commerce under the OECD and G20 Base Erosion and Profit Shifting BEPS reforms It explores the implications of digital commerce for US state sales and use tax regimes resulting from the 2018 US Supreme Court decision in Wayfair It discusses cross border tax in the United States while continuing to focus on tax developments throughout the world Analysing the practical tax consequences of digital commerce from a multijurisdictional perspective and using examples to illustrate the application of different taxes to digital commerce transactions the book offers in depth treatment of such topics as the following how tax rules governing cross border digital commerce are increasingly applied to all cross border activities how tax rules and institutional processes have evolved to confront challenges posed by digital commerce how an emerging tax war is developing whereby different countries are unilaterally imposing new tax rules on cross border digital commerce how technology enhances tax and cross border tax information exchanges how technology reduces both compliance and enforcement costs cross border consumption tax issues raised by cloud computing and different approaches to the legal design of VAT place of taxation rules The authors offer insightful views on the likely development of new approaches to taxing cross border digital commerce This edition while building on the analysis of the relationship between traditional tax laws and the Internet in the first edition and its predecessors contains a more explicit and systematic consideration of digital commerce issues and the ongoing policy responses to them Tax professionals and academics everywhere will welcome the important contribution it makes towards the design of cross border tax rules that are both conceptually sound and practical in application A tour de force much larger and richer than its predecessors a massive contribution to the growing literature on the taxation of e commerce Rita de la Feria British Tax Review Provides important understandings for ongoing policy discussions I would warmly recommend P Rendahl World Journal of VAT GST Law **Selectivity in State Aid Law and the Methods for the Allocation of the Corporate Tax Base** Jérôme Monsenego,2018-06-05 High profile cases before the European Commission and the EU courts have intensified scrutiny of the link between State aid law and the taxation of multinational enterprises Certain decisions have raised questions about fiscal sovereignty and the interpretation of the rules on State aid in particular the notion of

selectivity which have not been addressed in detail by existing research. The combination of the evolution of the notion of selectivity in State aid law on the one hand and the need to adapt the rules for the taxation of the profits of multinational enterprises to the modern economy on the other hand makes it necessary to assess whether existing as well as alternative rules for the allocation of the corporate tax base might entail a selective treatment. This book responds to the need of research in the area of State aid law applied to the taxation of the income of multinational enterprises focusing on the crucial concept of selectivity. The analysis proceeds with a detailed investigation of the theoretical issues that arise when applying the selectivity test in State aid law to three methods for the allocation of the corporate tax base between the members of multinational enterprises: the arm's length principle, transfer pricing, safe harbours and systems of formula apportionment. This research project is conducted at a theoretical level without considering national provisions or particular tax treaties. The author suggests an analytical framework on the application of the selectivity test to the three allocation methods. It is concluded that these methods are likely to have certain selective features with varying possibilities to be justified by the inner logic of a corporate income tax system. It is also demonstrated that selectivity occurs for different reasons due to the different rationales of the three allocation methods. This book is intended at contributing to the academic literature on the impact of State aid law on the principles for the taxation of the income of multinational enterprises. The outcome of this research project is also relevant for lawmakers who need to reconcile the imperatives of State aid law with the design of rules that match their tax policies as well as for judges or lawyers who apply the rules on State aid to tax provisions.

The Oxford Handbook of International Tax Law Florian Haase, Georg Kofler, 2023-10-13. International Tax Law is at a turning point. Increased tax transparency, the tackling of Base Erosion and Profit Shifting (BEPS), the reconstruction of the network of bilateral tax treaties, the renewed discussion about a fair and efficient allocation of taxing rights between States in a global digitalized economy and the bold push for minimum corporate taxation are some expressions of this shift. This new era also demonstrates the increased influence of international standard setters such as the OECD, the UN and the EU. Each of these developments alone has the potential of being disruptive to the traditional world of international tax law but together they have the potential to reshape the international tax system. The Oxford Handbook of International Tax Law provides a comprehensive exploration of these key issues which will shape the future of tax law. Divided into eight parts, this handbook traces the history of international tax law from its earliest days until the present, including reflections on the developments that have characterized the last one hundred years. The second section places tax law within the broader international context, considering how it relates to public and private international law as well as corporate, trade and criminal law. Sections three and four consider key legal principles and issues such as regional tax treaty models, OECD dispute resolution and transfer pricing versus formula apportionment. Subsequent analysis places these issues within their European and cross-border contexts, providing an assessment of the role of the ECJ, state aid and cross-border VAT. Section seven broadens the

scope of this analysis asking how trends in recent major economies and regions have helped shape the current outlook The final section considers emerging issues and the future of international tax law With over sixty authors from 28 different countries the Oxford Handbook of International Tax Law is an invaluable resource for scholars academics and practitioners alike

Limitation on Benefits Clauses in Double Taxation Conventions Félix Alberto Vega Borrego, 2016-04-24 Upfront planning for international structures is crucial to ensure coverage under bilateral tax treaties However because treaty shopping whereby a third party national or a corporation sets up a shell company in order to minimize or eliminate income tax can potentially be facilitated by taking advantage of double taxation conventions companies must carefully scrutinize and comply with requirements found in the limitation on benefits LOB clauses in tax treaties This second edition of the only publication directly analysing the legal framework and application of LOB clauses in double taxation conventions adds detailed coverage of such major recent developments as the recent tax treaties concluded between the United States US and European Union EU Member States the last version of the US Model Tax Convention 2016 the OECD G20 project on Base Erosion and Profit Shifting BEPS and relevant new rulings handed down by the European Court of Justice Among the subjects and topics covered are the following definition of the concepts of person and residence provided in the OECD model concept of beneficial owner application of domestic anti avoidance rules adoption of specific provisions to counter the phenomenon of treaty shopping determination of sufficient nexus with the state of residence or a real business purpose and possible consequences of the incompatibility of LOB clauses with EU law This new edition will continue to provide tax attorneys tax professionals and government officials with the perspective needed for effective decision making in this realm of international taxation Academics and researchers in taxation will also appreciate the in depth and up to date coverage of this important subject

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Value Added Tax And The Digital Economythe 2015 Eu Rules And Broader Issues Introduction

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