European Tax Law Seventh Edition: Volume I (Full Edition) This book explores how Member States can introduce secondary EU law via the enhanced cooperation mechanism, which is only binding among these Member States. The book also develops a approach to the limits non-participating Member States face in ensuring that their actions do not impede the implementation of enhanced cooperation.

EC Tax Law This book provides a clear, overall and much needed introduction to EC tax law - it is about how taxes are raised in the EU, and how those taxes interact with the constitution and principles of the EU.

Revenue Law This meticulously researched book provides a practical commentary on, and analysis of, the
harmonised system of Value Added Tax (VAT) in the European Union and each of its Member States. Written by a team of expert practitioners led by KPE Lasok QC, an authority on European law with extensive practical experience of VAT and Customs cases, this book is destined to become the reference work of choice on VAT for both practitioners and scholars.

Introduction to European Union Law This article assesses the related potentially positive and negative implications of the possible introduction of an EU digital levy, as discussed in the February-April 2021 public consultation promoted by the European Commission. In doing so, it engages in an analysis based on broader policy considerations, thereby including interaction with the domestic corporate income tax systems of the Member States, as well as fundamental EU law considerations. On the grounds of such a critical reconstruction and assessment of the proposals under scrutiny, the article also sets forth considerations on possible alternatives and an overall outlook on the future of the taxation of the digitalized economy in the European Union. In particular, with regard to the adoption of an EU digital levy, the article elaborates on the shortcomings of turnover taxation when applied in isolation and the possible approaches to addressing overtaxation in cross-border situations in light of fostering the integration of said levies with income taxes. In doing so, this article is concerned, on one hand, with enhancing the proportionality of the proposed measures, and, on the other hand, with reinstating the need to ensure that the European Union does not lose sight of its originally stated long-term goals in connection with the reform of the taxation of the digitalized economy, not excluding the need to reshape the current nexus rules surrounding the taxation of cross-border business income. In this respect, the authors believe that the European Union could be the right laboratory in which to explore new avenues for steering international tax law development towards internation equity, fairness, simplicity and long-lasting solutions.

Corporate Taxation, Group Debt Funding and Base Erosion This handbook is a concise guide for those who are interested in obtaining a basic knowledge of European tax law. Designed for students, it should be useful as well for experienced international tax specialists with little knowledge of European law, for European law specialists who are reluctant to approach the technicalities of direct taxation, and for non-Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law. The book will also be useful to academics without a legal background, in order to approach the technical issues raised by European Union tax law. This third edition has been updated and upgraded. For the purpose of enhancing the handbook's content and its flexible use, the book contains (flow) charts, a table of all the ECJ judgments quoted, indicating the marginal number and chapter in
which they have been analyzed, and an analytical index. Considering the complexity of European direct tax law and the relevant ECJ case law, such features will also make this handbook an indispensable tool for the most experienced European direct tax law experts.

Primer on Direct Taxation in the European Union Poland has seen the process of tax law reform going on for many years. The economic and political transformation at the turn of the 20th century determined the fundamental trends of the transformation of this area of law. A novelty in the Polish tax legislation is the need of incorporating, or aligning with, the legal standards required through the membership in the European Union. However, this law harmonisation process fails to address the whole of Polish tax law. This book covers the fundamental areas of taxation and tax law in Poland. It explores the tax theory, general tax law, and specific taxes supplying the central and self-government budget revenues. The authors also seek to highlight selected issues of the operation and evolution of Polish tax law.

A Guide to the European VAT directives Six papers on two fundamental issues in European fiscal law. The first issue concerns the legal character of VAT and the second issue concerns the application of general principles of law and justice in European law in general and tax law in particular.

A Guide to the Anti-Tax Avoidance Directive The European Commission envisages putting forward a proposal for a tax reform that would allow improving the efficiency and simplicity of the corporate income tax systems. This report assesses the impact of a Common Corporate Tax Base (CCTB) on the size of the corporate tax bases of EU companies. The results of the report shall help to evaluate the economic consequences of the introduction of a harmonised set of tax accounting rules. The estimates are based on the European Tax Analyzer with data from the year 2006 and apply options specified by the Commission’s Steering Group.

Manual for the negotiation of bilateral tax treaties between developed and developing countries

Common Corporate Tax Base in the EU Peter J. Wattel is Advocate General in the Supreme Court of the Netherlands, State Councillor extraordinary in the Netherlands Council of State and professor of EU tax law at the Amsterdam Centre for Tax Law (ACTL), University of Amsterdam. Otto Marres is professor at the ACTL and tax lawyer at Meijburg & Co., Amsterdam. Hein Vermeulen is professor at the ACTL and Director of PwC’s EU Direct Tax Group. The seventh edition of this two-volume set brings a comprehensive and systematic survey of European Tax Law up to January 2018. It provides a state of the art clarification
and analysis of the implications of the EU Treaties and secondary EU law for national and bilateral tax law. From the consequences of the EU free movement rights - to the soft law meant to put a halt to harmful tax competition. The seventh edition of European Tax Law offers a cutting-edge analysis of the field surrounding tax law across Europe. It puts forward a thought-provoking discussion of the current EU tax rules, as well as of the EU Court's case law in tax matters. Previous editions were highly regarded as a staple overview of EU tax law among EU tax law practitioners, policymakers, the judiciary and academics alike. With its updated legislation and case-law up to January 2018, this new edition maintains its unparalleled depth and clarity as the go-to reference book in the field. This first volume of 'European Tax Law' extensively covers: 1. The consequences of the EU free movement rights, the EU State aid prohibition, the EU Charter of Fundamental Rights and the general principles of EU law for national tax law, tax treaties, national (tax) procedure, State liability and relations with third States, as they appear from the case law of the Court of Justice of the EU 2. Secondary EU law in force and proposed on direct taxes: the Parent-Subsidiary Directive, the Tax Merger Directive, the Interest and Royalties Directive, cross-border tax dispute settlement instruments, the Anti-Tax A voidance Directive and the C(C)CTB proposal 3. The exchange of information and other administrative assistance in the assessment and recovery of taxes between the EU Member States 4. Soft Law on Harmful Tax Competition 5. Procedural matters and the extent of judicial protection The upcoming second volume of this set will cover harmonization of indirect taxation, energy taxation and capital duty, as well as administrative cooperation in the field of indirect taxation.

Introduction to European Tax Law on Direct Taxation 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.

Family Taxation in Europe This volume offers a concise introduction to European Union law. Its main focus is on fundamental concepts of European Union law such as the role of the Court of Justice and the fundamental freedoms. However, it also contains chapters on the European Union's current challenges such as the euro crisis and Brexit. Rather than offering a merely doctrinal account of European Union law, this volume adds perspectives from history, economics, and political sciences. Numerous practice questions help students understand the material.
Introduction to European Tax Law
The book is written for students of business economics and tax law. It focuses on investment and financing decisions in cross-border situations. In particular, the book deals with: Legal structures of international company taxation, International double taxation, Source-based and residence-based income taxation, International investment and profit shifting, International corporate tax planning, International tax planning and European law, Harmonization of corporate taxation in the European Union, International tax planning and tax accounting. International tax law is designed to avoid international double taxation and to combat international tax avoidance. Nevertheless, companies investing in foreign countries may suffer from international double taxation of profits. On the other hand, these companies may also be able to exploit an international tax rate differential by means of cross-border tax planning. Ulrich Schreiber holds the chair of Business Administration and Business Taxation at the University of Mannheim. He serves as co-editor of Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (zfbf) and Schmalenbach Business Review (sbr) and is affiliated with the Centre for European Economic Research (ZEW) as a research associate. Ulrich Schreiber is a member of the Academic Advisory Board of the Federal Ministry of Finance.

Introduction to Comparative Tax Law
The Primer on EU Direct Tax Law covers all aspects of direct tax jurisprudence of the European Court of Justice (ECJ). The first half of the book includes an introduction to the history and institutions of the EU, with special emphasis on the jurisdiction and process of the ECJ. It contains a clear and concise analysis of the basics of EC law on direct taxation, including the Council Directives and ECJ jurisprudence on the so-called four freedoms of the EC Treaty—the freedom of movement of workers, the freedom of establishment, the freedom to provide services, and the freedom of capital movement. The second part of the book includes summaries of the major direct tax cases decided by the ECJ in straightforward prose designed to make the complex and long tax decisions of the ECJ palatable for the uninitiated.


Advanced Introduction to International Tax Law

A Guide to the European VAT Directives 2017. 2 Vols
This book seeks durable solutions for tax crime and is a great resource for the development of knowledge, policy and law on tax crime. The book uniquely blends current practice with new approaches to countering tax crime. With insights from the EU-funded project, PROTAX, which conducts advanced research on tax crimes, the book comparatively analyses the EU's
tax crime measures and the Ten Global Principles (TGPs) on fighting tax crime by the Organisation for Economic Cooperation and Development (OECD). The study critically examines how the TGPs can serve as minimum standards for the EU to counter tax crime such as tax evasion and tax fraud. The study also analyses how the anti-tax avoidance package can be graduated to fight tax crime in the EU. When escalated, the strengths of the EU tax crime measures and TGPs can form a fortress in which criminal law can be empowered to mitigate tax crimes with greater effect. The book will be particularly useful for end-user stakeholders such as tax policy makers, LEAs, professional enablers as well as academics and students interested in productive interaction between tax, criminal and administrative laws.

A Guide to the European VAT Directives

Introduction to European Tax Law on Direct Taxation

International Company Taxation Since its formation the European Union has expanded beyond all expectations, and this expansion seems set to continue as more countries seek accession and the scope of EU law expands, touching more and more aspects of its citizens' lives. The EU has never been stronger and yet it now appears to be reaching a crisis point, beset on all sides by conflict and challenges to its legitimacy. Nationalist sentiment is on the rise and the Eurozone crisis has had a deep and lasting impact. EU law, always controversial, continues to perplex, not least because it remains difficult to analyse. What is the EU? An international organization, or a federation? Should its legal concepts be measured against national standards, or another norm? The Oxford Handbook of European Union Law illuminates the richness and complexity of the debates surrounding the law and policies of the EU. Comprising eight sections, it examines how we are to conceptualize EU law; the architecture of EU law; making and administering EU law; the economic constitution and the citizen; regulation of the marketplace; economic, monetary, and fiscal union; the Area of Freedom, Security, and Justice; and what lies beyond the regulatory state. Each chapter summarizes, analyses, and reflects on the state of play in a given area, and suggests how it is likely to develop in the foreseeable future. Written by an international team of leading commentators, this Oxford Handbook creates a vivid and provocative tapestry of the key issues shaping the laws of the European Union.

Investment Fund Taxation

Taxing Profit in a Global Economy
Advanced Introduction to European Union Law Basic knowledge of European Tax Law This concise handbook has become a traditional instrument for gaining basic knowledge of European tax law with emphasis on direct taxes. It is directed at students, experienced international tax specialists with little knowledge of European law, European law specialists and non-Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law. Moreover, this book can be useful to academics without a legal background in approaching technical issues raised by European Union tax law, as well as give inspiration to the most experienced European direct tax law experts. This sixth edition further refines and updates the content, but also enhances the coordination across the chapter and the selection of case law in line with the weight that it carries for the development of European tax law.

Special Tax Zones in the Era of International Tax Coordination Information Law Series Volume 45 In a copyright system characterised by broad and long-lasting exclusive rights, exceptions provide a vital counterweight, especially in times of rampant technological change. The EU’s controversial InfoSoc Directive – now two decades old – lists exceptions in which an unauthorised user will not have infringed the rightholder’s copyright. To reform or not to reform this legal framework – that is the question considered in great depth in this book, providing detailed theoretical and normative analysis of the Directive, the national and CJEU case law arising from it, and meticulously thought-out proposals for change. By breaking down the concepts of ‘flexibility’ and ‘legal certainty’ into a set of policy objectives and assessment criteria, the author thoroughly examines such core aspects of the framework as the following: the justifications for exceptions, e.g., safeguarding the fundamental rights of users; the regimes established in legislation and case law for key exceptions; the need to promote technological development; the importance of avoiding re-fragmentation caused by uncoordinated national legislative responses to technological changes; the legal status of digital technologies that rely on unauthorised uses of copyright-protected works; and the pros and cons of importing a fair use standard modelled after that of the United States. In an invaluable concluding chapter, the author puts forward a set of reform proposals, articulating their advantages and responding to potential objections. In doing so, the chapter also identifies, synthesises and critically examines the various proposals that have been advanced in the academic literature. In its decisive contribution to the debate around the InfoSoc Directive and the rules that guide its implementation, interpretation, and application, this book isolates the contentious structural features of the framework and examines them in a critical fashion. The author’s systematised review of scholarly and policymaking proposals for increasing flexibility and legal certainty in EU
copyright law will be welcomed by practitioners in intellectual property law and other areas of economic law, as well as by interested policymakers and scholars.

Exceptions in EU Copyright Law

Enhanced Cooperation and European Tax Law This Second Edition provides an updated and succinct, yet highly informative overview of the key issues surrounding taxation and international law from Reuven Avi-Yonah, a leading authority on international tax. This small but powerful book surveys the nuances of the varying taxation systems, offering expert insight into the scope, reach and nature of international tax regimes, as well as providing an excellent platform for understanding how the principles of jurisdiction apply to tax and the connected tools that are used by countries in imposing taxes. It includes new material on BEPS, the EU Anti Tax A voidance Package, and the US Tax Cuts and Jobs Act.

EU TAX LAW This book explains how member states of the EU confer powers to the Union through the founding treaties and the legal frame applicable to the Union’s institutions, and the rules that apply to their functioning and the legal review of their action. It reviews the main fields of action of the EU – the internal market, area of freedom, security and justice, external action – and how law is shaping them. The interaction between the EU and its member states is also explained.

EU Value Added Tax Law

Bia?ystok Law Books 3 Introduction To Polish Tax Law Resumen: Published annually, this handy two-volume set provides a comprehensive overview of the most essential parts of VAT Directives in Europe. This book set serves as a textbook for advanced students of tax law and/or Community law and as a reference book for (indirect) tax law or Community law practitioners. Volume 1: Introduction to European VAT This volume offers a systematic survey of the implications of the legal principles on indirect tax matters and VAT rules of the European Union in force, and a discussion of the case law of the Court of Justice of the European Union in indirect tax matters, particularly in VAT. It is divided into two parts: (I) General subjects and (II) European VAT. Following a general introduction on VAT as fiscal phenomenon, European VAT is discussed as provided for in the Sixth VAT Directive as replaced by Council Directive 2006/112/EC on the common system of VAT (the recast VAT Directive, referred to as the VAT Directive). VAT issues are illustrated by excerpts from decisions of the Court of Justice. The changes from the VAT package are included, and all chapters and references are updated with the changes from the Lisbon Treaty. Volume 2:
Integrated Texts of the VAT Directives and the former Sixth VAT Directive This volume provides an
(unofficial) integrated text of Council Directive 2006/112/EC on the common system of VAT and the
Directives amending it, including Regulation (EC) No. 282/2011, the recast implementing Regulation, as
amended. Early July 2012, the Commission made available a list of guidelines agreed on by the VAT
Committee. In footnotes, the guidelines are mentioned relating to the provision in question. A n
(unofficial) integrated text of the Sixth VAT Directive as applicable until 1 January 2007 is also
included. The latest texts integrated into the text are Directive (EU) 2016/1056 and Commission

Protection of Taxpayer’s Rights This book provides a concise, practical guide to the European Union’s
Anti-Tax A voidance Directive (ATAD). Presenting unique insights into the ATAD’s five specific anti-
avoidance rules, its chapters explain the background of those rules, the directive’s interactions with
relevant jurisprudence, and the challenges posed to the ATAD’s interpretation and implementation in
domestic law.

Introduction to European Tax Law on Direct Taxation The book is written for students of business
economics and tax law. It focuses on investment and financing decisions in cross-border situations. In
particular, the book deals with: Legal structures of international company taxation, International double
taxation, Source-based and residence-based income taxation, International investment and profit shifting,
International corporate tax planning, International tax planning and European law, Harmonization of
tax law is designed to avoid international double taxation and to combat international tax avoidance.
Nevertheless, companies investing in foreign countries may suffer from international double taxation of
profits. On the other hand, these companies may also be able to exploit an international tax rate
differential by means of cross-border tax planning. Ulrich Schreiber holds the chair of Business
Administration and Business Taxation at the University of Mannheim. He serves as co-editor of
Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (zfbf) and Schmalenbach Business Review
(sbr) and is affiliated with the Centre for European Economic Research (ZEW) as a research associate.
Ulrich Schreiber is a member of the Academic Advisory Board of the Federal Ministry of Finance.

European Tax Law: The Legal Character of VAT and the Application of General Principles of Justice: Summary
of an EFS Seminar in Honour of Fons Simons The book provides an introduction to European law on direct
taxation. It includes an overview of the sources of European law, the impact of the fundamental freedoms
Read Book Introduction To European Tax Law Direct Taxation Fourth Edition

on direct taxation and the relevance of the European state aid provisions in tax matters. Further, it analyses all relevant directives in the field of direct taxation, namely the Parent-Subsidiary Directive, the Merger Directive, the Interest and Royalty Directive, looks at mutual assistance, as well as the EU Arbitration Convention. This edition has some structural changes, primarily made to adapt the analysis of European tax integration to the application of the EU Charter on Fundamental Rights in tax matters and the development of global tax competition. The latter phenomenon is being targeted by the BEPS and Tax Transparency projects in a supranational framework that coordinates the exercise of national taxing rights around the globe and which also has significant repercussions for European tax integration.

The Oxford Handbook of European Union Law The international tax system is in dire need of reform. It allows multinational companies to shift profits to low tax jurisdictions and thus reduce their global effective tax rates. A major international project, launched in 2013, aimed to fix the system, but failed to seriously analyse the fundamental aims and rationales for the taxation of multinationals' profit, and in particular where profit should be taxed. As this project nears its completion, it is becoming increasingly clear that the fundamental structural weaknesses in the system will remain. This book, produced by a group of economists and lawyers, adopts a different approach and starts from first principles in order to generate an international tax system fit for the 21st century. This approach examines fundamental issues of principle and practice in the taxation of business profit and the allocation of taxing rights over such profit amongst countries, paying attention to the interests and circumstances of advanced and developing countries. Once this conceptual framework is developed, the book evaluates the existing system and potential reform options against it. A number of reform options are considered, ranging from those requiring marginal change to radically different systems. Some options have been discussed widely. Others, particularly Residual Profit Split systems and a Destination Based Cash-Flow Tax, are more innovative and have been developed at some length and in depth for the first time in this book. Their common feature is that they assign taxing rights partly/fully to the location of relatively immobile factors: shareholders or consumers. Stepping back from current political debates on combatting profit shifting and how taxing rights over the profits of the digitalized economy should be allocated, this book undertakes a fundamental review of the existing international system of taxing business profit. It argues that the existing system is fundamentally flawed, and that there is a need for radical reform.

Introduction to European Tax Law on Direct Taxation 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.

Research Handbook on European Union Taxation Law The effect of the significant changes in tax law at domestic, European, and international levels on investment funds, an important part of global financial services, creates a complex environment for practitioners and a source of debate for academics and policymakers. This is the first book to provide a comprehensive legal and practical analysis of the changes to the complex multilevel tax and regulatory framework concerning different types of investment funds. The contributions, updated as of late 2017, were originally presented at a conference held at the University of Luxembourg in November 2016 under the auspices of the ATOZ Chair for European and International Taxation. The book covers the central questions arising in national law and tax policy, explores the regulatory and tax framework of the European Union (EU), and discusses the multifaceted interactions of both national and EU law with bilateral tax treaties. Through fourteen chapters following a brief introduction, leading academic experts and practising specialists provide decisive insight into:
- the regulatory regime for European investment funds;
- the tax law and reforms in both Luxembourg and Germany;
- the role of the European Commission’s State-aid practices;
- examples of case law concerning the application of non-discrimination rules to various investment vehicles;
- the impact of tax-specific EU legislation, such as the Parent-Subsidiary Directive, the Tax Merger Directive, and the Anti-Tax A voidance Directive;
- the availability of tax treaty protection for different collective and non-collective investment funds;
- the impact of base erosion and profit shifting (BEPS) developments on the taxation of cross-border investments;
- the value-added tax (VAT) treatment of investment funds and their
managers; and – the consequences of the global drive towards automatic exchange of information relating
to existing cross-border investment structures. With its particular focus on Luxembourg – the leading
centre for investment funds in Europe (and second only to the United States globally) and, thus, an
instructive model for domestic-level investment fund regulation and taxation – this volume reveals the
common issues that arise in virtually every other jurisdiction with a sizeable fund industry. As the
first in-depth treatment of the globally significant nexus between investment funds and taxation, the
book will prove valuable to policymakers, practitioners, and academics in both financial services and tax
law.

Countering Tax Crime in the European Union This handbook is a concise guide for all those who aim at
obtaining a basic knowledge of European tax law. Designed for students, it should be useful as well for
experienced international tax specialists with little knowledge of European law, European law specialists
who are reluctant to approach the technicalities of direct taxation and non-Europeans who deal with
Europe for business or academic reasons and need to understand the foundations of European tax law. The
authors also consider that this book can be useful to academics without a legal background in order to
approach the technical issues raised by European Union tax law. During the past two years the growing
role of state aids and EU fundamental rights have confirmed the trend that steers them towards having an
equivalent impact on direct taxation as compared to the one traditionally had by fundamental freedoms.
The developments of secondary law have been more marginal instead, confirming the difficulties in
producing secondary legislation on direct taxes. This edition contains selected relevant information
available as of 30 June 2020 and retains all of the features and tools contained in the previous
editions.

International Company Taxation The essential purpose of the tax provisions of the EC Treaty is to
contribute to the establishment of a common market that will ensure free trade in goods. The basic
principle in this regard is one of non-discrimination between imported and similar or competing domestic
goods. This book provides a practical overview of the law in this area and its interpretation and
application by the European courts. EU Taxation Law includes detailed analysis of the harmonisation of
indirect taxes in the EU, covering principally the substantial body of legislation and case law in the
area of value added tax and excise duties, but also discussing company taxation and taxation of savings
and royalties. It derives from a section in the looseleaf Law of the EU (Vaughan and Robertson, eds), and
is made available here for the benefit of those who don't subscribe to the looseleaf.
Introduction to Polish Tax Law Published annually, this two-volume set provides a comprehensive overview of the most essential parts of VAT Directives in Europe. This book set serves as a textbook for advanced students of tax law and/or Community law and as a reference book for (indirect) tax law or Community law practitioners. Volume 1: Introduction to European VAT. This volume offers a systematic survey of the implications of the legal principles on indirect tax matters and VAT rules of the European Union in force, and a discussion of the case law of the Court of Justice of the European Union in indirect tax matters, particularly in VAT. Following a general introduction on VAT as fiscal phenomenon, European VAT is discussed as provided for in the Sixth VAT Directive as replaced by Council Directive 2006/112/EC on the common system of VAT (the recast VAT Directive, referred to as the VAT Directive). VAT issues are illustrated by excerpts from decisions of the Court of Justice. The changes from the VAT package are included, and all chapters and references are updated with the changes from the Lisbon Treaty. Volume 2: Integrated Texts of the VAT Directives and the former Sixth VAT Directive. This volume provides an (unofficial) integrated text of Council Directive 2006/112/EC on the common system of VAT and the Directives amending it, including Regulation (EC) No. 282/2011, the recast implementing Regulation, as amended. Early July 2012, the Commission made available a list of guidelines agreed on by the VAT Committee. In footnotes, the guidelines are mentioned relating to the provision in question. An (unofficial) integrated text of the Sixth VAT Directive as applicable until 1 January 2007 is also included. ISBN vol. 1: 9789087223984; vol. 2: 9789087223991.

Fundamentals of Taxation This is the 7th Edition of John Tiley's major text on revenue law, now massively restructured to focus upon the UK Tax system, Income Tax, Capital Gains Tax, and Inheritance Tax. What were previously sections dealing with Corporation Tax, International and European Tax, Savings and Charities have been spun-off to an entirely new book entitled Advanced Topics in Revenue Law. While this narrowing of the scope of Revenue Law means that it focuses on the most important UK taxes, its reduced size also makes it a more manageable and portable volume for law students and practitioners. As with previous editions, the text has been revised to incorporate changes wrought by new enactments in the past four years. This, however, remains the only book on tax law which continues to explain the new law found in ITEPA, ITTOIA and ITA in light of its legislative predecessors, with references to the former enactments still remaining where relevant. Those familiar with the old law of income tax but wanting to find their way round the new will find this work particularly valuable. The book is designed for law students taking the subject in the final year of their law degree course or for more advanced courses and is intended to be of interest to all who enjoy tax law. Its purpose is not only to provide an account of the rules but to include citation of the relevant literature from legal periodicals and some discussion.
of, or reference to, the background material in terms of policy, history or other countries' tax systems.

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