

# **Insurance in European VAT: Current and Preferred Treatment in the Light of the New Zealand and Australian GST Systems**

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*Marta Papis-Almansa*



Wolters Kluwer



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New Zealand and Australian GST Systems

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# Insurance in European VAT

## EUCOTAX Series on European Taxation

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#### *Introduction*

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*To Sergio and Laura*

## About the Author

Dr Marta Papis-Almansa is a researcher and teacher at Lund University in Sweden, where she is involved in teaching and organisation of the Master Programme in European and International Tax Law at the Department of Business Law. In her academic work her interest include European Union law, European and international tax law and comparative tax law. She specialises in issues of European VAT.

Marta defended her doctoral thesis on VAT and insurance in May 2016, at the Department of Business Law, Lund University. She holds a master degree in law from the University of Lodz (Poland) and LLM in European and International Tax Law from Lund University.

Marta actively participates in national and international tax law conferences and seminars and is an author of publications on issues of European VAT and European tax law.

# List of Abbreviations

AAT	Administrative Appeals Tribunal
AG	Advocate General
APRA	Australian Prudential Regulation Authority
ATO	Australian Taxation Office
EC	European Community
EEC	European Economic Community
EESC	European Economic and Social Committee
EIOPA	European Insurance and Occupational Pension Authority
EU	European Union
FSAP	Financial Services Action Plan
GDP	Gross domestic product
GST	Goods and Services Tax
GSTR	GST Ruling
IAS	International Accounting Standards
IFRS	International Financial Reporting Standards
NZ	New Zealand
OECD	Organisation for Economic Co-operation and Development
OI	Optional instrument
OJ	Official Journal
PEICL	Principles of European Insurance Contract Law
RSA	Retirement savings account
TCA	Tax calculation account
TEU	Treaty on the European Union
TFEU	Treaty on the Functioning of the European Union



List of Abbreviations

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TRA	Taxation Revenue Authority
UK	United Kingdom
VAT	Value added tax

# Acknowledgments

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*Lund, July 2016*  
Marta Papis-Almansa

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