

Information Asymmetries in EU VAT

Frank J.G. Nellen



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About the Author

Frank Nellen was born on April 5, 1982, in Roosendaal, the Netherlands. After finishing his pre-university education in 2000, he obtained a Master's degree in International Business at Maastricht University, the Netherlands (2005), a Master's degree in Tax Economics at Tilburg University, the Netherlands (2007, with distinction), and a Master's degree in Tax Law at Maastricht University, the Netherlands (2008, cum laude). Besides his position as a Ph.D. researcher at Maastricht University, Frank has worked as a tax advisor at KPMG Meijburg & Co in Eindhoven from 2008 until 2016. Currently, he is employed as a tax advisor by Baker Tilly Berk (Utrecht).

Notes to the Reader

This work was originally published as a dissertation (Ph.D. thesis, Maastricht University, the Netherlands). Various appendices and sections have been removed in this commercial version.

This work was finalized on November 8, 2016. Legislation and case law published after that date have been discussed only incidentally.

List of Abbreviations

BPR	Business Process Reengineering
BVerfG	Bundesverfassungsgericht (<i>German Constitutional Court</i>)
CCC	Community Customs Code
cf.	confer / compare
CFREU	Charter of Fundamental Rights of the European Union
CIT	Corporate Income Tax
CJEU	Court of Justice of the European Union
CLO	Central Liaison Office
CRM	Customer Relationship Management
DC	Dutch Constitution
DGAA	Dutch General Administrative Act (<i>Algemene Wet Bestuursrecht</i>)
DGTA	Dutch General Tax Act (<i>Algemene Wet inzake Rijksbelastingen</i>)
DSC	Dutch Supreme Court
DTCA	Dutch Tax Collection Act (<i>Invordering-swet 1990</i>)
DVA	Dutch VAT Act (<i>Wet op de omzetbelasting 1968</i>)
e.g.	exempli gratia / for example
ECHR	European Convention on Human Rights
ERP	Enterprise Resource Planning
EU	European Union
etc.	et cetera / and so forth
i.e.	id est / that is

List of Abbreviations

IBFD	International Bureau of Fiscal Documentation
<i>ibid.</i>	ibidem / in the same place
IT	Information Technology
jis.	junctis / in connection with (plural)
jo.	juncto / in connection with
MAD	Market Abuse Directive 2003/6/EC
MBB	Maandblad Belasting Beschouwingen (<i>Dutch periodical</i>)
MIS	Management Information System
MOSS	Mini One-Stop-Shop
NJB	Nederlands JuristenBlad (<i>Dutch periodical</i>)
NTFR	Nederlands Tijdschrift voor Fiscaal Recht (<i>Dutch periodical</i>)
OECD	Organisation for Economic Co-operation and Development
p.	page
PIT	Personal Income Tax
SMEs	Small- and Medium-Sized Enterprises
TEU	Treaty on European Union
TFEU	Treaty on the Functioning of the European Union
TPS	Transaction Processing Information System
VAT	Value Added Tax
VD	VAT Directive 2006/112/EC
VIES	VAT Information Exchange System
VR	VAT Regulation 282/2011
WFR	Weekblad Fiscaal Recht (<i>Dutch periodical</i>)

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Frank Nellen, 19 April 2017

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