

ABRIDGED STUDENT EDITION

EUROPEAN TAX LAW

BEN J.M. TERRA PETER J. WATTEL SIXTH EDITION



Wolters Kluwer
Law & Business

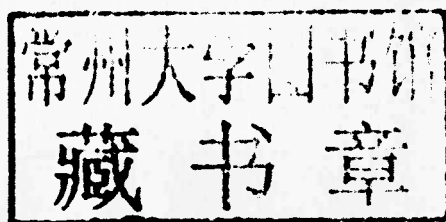
European Tax Law

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PREFACE

This book is intended as a textbook for tax law students and EU law students. It offers a systematic survey of the tax implications of the EU Treaties and of EU tax harmonization and coordination policy, a discussion of the EU Court's case law in tax matters, and a discussion of the Union's tax rules in force, with the exception of the Capital Duty Directive. For practitioners, tax administrators, academics, the judiciary, and tax law or Union law policy makers an unabridged hardcover edition twice this size is available.

The book is divided into three parts:

- Part I (Chapters 1-4) deals with general issues of EU law, tax law and integration policy;
- Part II deals with (i) positive integration of substantive tax law, Chapters 5-7 addressing harmonization of indirect taxes (customs duties, value added tax, excises, and energy taxation) and Chapters 8-13 addressing harmonization of direct taxes, and (ii) the Union rules on administrative cooperation in the assessment and recovery of taxes (Chapter 14);
- Part III (Chapters 15-22), deals with the negative integration of direct taxes, i.e. the case law of the Court of Justice of the EU.

Ben Terra is professor of tax law at the Universities of Lund, Sweden, and Amsterdam, the Netherlands. He specializes in indirect taxation.

Peter Wattel is Advocate-General in the *Hoge Raad der Nederlanden* (Supreme Court of the Netherlands) and professor of EU tax law at the University of Amsterdam. He specializes in international and EU (direct) tax law and tax procedure.

Chapters 1-3, 8-12, and 15-22 were written by Peter Wattel; Chapters 5-7 by Ben Terra. Chapters 4 and 14 are joint efforts.

Apart from some last-minute additions, copy was closed 1 December 2011.

LIST OF ABBREVIATIONS

AAD	Accompanying Administration Document
ACT	Advance Corporation Tax
ACT	Annual Circulation Taxes
AEO	Authorised Economic Operator
APA	Advance Pricing Agreement
ARC	Administrative Reference Code
Art.	Article
ATA	Admission Temporaire/Temporary Admission
BOI	Binding Origin Information
BTI	Binding Tariff information
Bull.	Bulletin
C-	Case Number Court of Justice of the EU
CBT	Common Base Taxation
CCC	Community Customs Code
CCCTB	Common Consolidated Corporate Tax Base
CCIP	Implementing Code Community Customs
CCT	Common Customs Tariff
CEN	Capital Export Neutrality
Cf.	Confer
CFC	Controlled Foreign Corporation
CFI	Court of First Instance
CIN	Capital Import Neutrality
CMLRep.	Common Market Law Reports
CMLR	Common Market Law Review
CN	Combined Nomenclature
COM	Document of the European Commission
GSP	Generalised System of Preferences
CUP	Comparable Uncontrolled Price
Dfl.	Netherlands guilders
EC	European Community/Communities
ECHR	European Convention for the Protection of Human Rights and Fundamental Freedoms
ECtHR	European Court for the Protection of Human Rights and Fundamental Freedoms (Strasbourg)

ECOFIN	Council of Ministers for Economic affairs and Finance
ECR	Reports of Cases before the Court
ECS	Export Control System
ECSC	European Coal and Steel Community
ECU	European Currency Unit
ECJ	Court of Justice of the European Union
EEA	European Economic Area
EEC	European Economic Community
EEIG	European Economic Interest Grouping
EFTA	European Free Trade Association
EMU	Economic and Monetary Union
EORI number	Economic Operators Registration and Identification number
EP	European Parliament
ESC	Economic and Social Committee
ET	European Taxation
<i>et seq.</i>	<i>et sequitur</i>
EU	European Union
EUA	European Unit of Account
EU TDP	EU Transfer Pricing Documentation
FAT	Financial Activities Tax
FF	French francs
FII	Franked Investment Income
FTT	Financial Transactions Tax
GATT	General Agreement on Tariffs and Trade
GATS	General Agreement on Trade in Services
GDP	Gross Domestic Product
GNP	Gross National Product
HMRC	Her Majesty's Revenue and Customs (UK)
HS	Harmonized System
HST	Home State Taxation
<i>i.e.</i>	<i>id est</i>
IBFD	International Bureau of Fiscal Documentation
ICT	Information and Communication Technology
IFA	International Fiscal Association
IMF	International Monetary Fund
IPR	Inward Processing
IRU	International Road Transport Union
JTPF	Joint Transfer Pricing Forum
<i>l.c.</i>	<i>locus citandi</i>
LDCs	Least Developed Countries
Lit	Italian lira
LOB	Limitation on Benefits
Ltd	Private Limited Company
<i>M&S II</i>	<i>Case C-446/03, Marks & Spencer v David Halsey</i>
MAP	Mutual Agreement Procedure

MCMAATM	Multilateral Convention on Mutual Administrative Assistance in Tax Matters
MCC	Modernized Customs Code
MFN	Most Favoured Nation
NATO	North Atlantic Treaty Organization
NCTS	New Computerized Transit System
<i>o.c.</i>	<i>opus citandi</i>
OECD	Organization for Economic Cooperation and Development
OECD-Model	OECD Model Double Taxation Convention on Income and on Capital
O.J.	Official Journal of the European Union
OPR	Outward Processing
PAS	Postponed Accounting System
PCC	Processing under Customs Control
plc	Public Limited Company
PTA	Principal Tax Administration
PTP	Principal Taxpayer
RVD	Recast VAT Directive
SAD	Single Administrative Document
SCE	European Cooperative Society
SE	Societas Europaea (European company)
SECT	Single European Corporation Tax
SME	Small and medium sized enterprises
SSTP	Streamlined Sales Tax Plan
RT	Registration Tax
T-	Case Number General Court of the EU
TARIC	Tarifs intégrés des communautés européennes
TEU	Treaty on European Union
TFEU	Treaty on the Functioning of the European Union
Thin cap	Thin Capitalization
UNCTAD	United Nations Conference on Trade and Development
UK	United Kingdom of Great Britain and Northern Ireland
US	United States of America
VAT	Value added tax
VIES	VAT Information Exchange System
Vol.	Volume
WCO	World Customs Organization
WTO	World Trade Organization
£	British pounds

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