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a cura di **Mario Grandinetti**

(Università degli Studi di Torino)

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[Belgium/European Union/OECD/International - A First Belgian Judgment on the Interpretation of the Term “Beneficial Owner” in a Tax Treaty and the EU Interest and Royalties Directive \(2003/49\)](#)

Author: De Broe, L. Published online: 6 June 2024 (Volume 78), No. 06 (Next Issue)

A recent Belgian judgment has considered the term “beneficial owner” under a tax treaty and the EU Interest and Royalties Directive (2003/49) regarding Belgian-source interest paid to a Dutch affiliate...

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[Austria/Belgium/France/Germany/Hungary/Italy/Netherlands/Poland/Spain/Sweden/Switzerland/United States/European Union/International - The Legitimacy of Tax Law in Europe and the United States: Comparing Decision-Making Processes in Domestic Tax Law](#)

Author: Bathelt, T.; Granell, P. Published online: 4 June 2024 (Volume 78), No. 6 (Next Issue)

This article examines the tax legislation decision-making processes in European countries and the United States, noting similarities and differences in legislative initiative, constitutional review and...

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[OECD/International - Rules on Intangible Sales – The Real Problem with the Arm’s Length Principle](#)

Author: Musselli, A. Published online: 8 May 2024 (Volume 78), No. 5

Profit shifting appears to be driven by underpriced group intangible sales to low-taxed affiliates derived from valuations resulting from income allocation methods. The enforcement of the periodic adjustment...

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[Brazil/United States/European Union/OECD/International - The Definition of Control in Controlled Foreign Corporation Rules and Double Taxation: Lessons from the Brazilian, US, EU and OECD Controlled Foreign Corporation Rules](#)

Author: Rausch, A. Porcaro Published online: 8 May 2024 (Volume 78), No. 5

In controlled foreign corporation rules, the adoption of the term “participation” both in the definition of control and in the ratable income inclusion rule may cause double taxation. The author considers...

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[South Africa/International - Cross-Border Estate Planning and Its Income Tax Consequences in South Africa](#)

Author: Mazansky, E. Published online: 29 April 2024 (Volume 78), No. 9/10 (Next Issue)

This article analyses estate planning methods utilized in South Africa, including the avoidance of estate duty on death, and the consequences of such planning for income tax and capital gains tax purposes...

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[European Union/OECD/International - Liquid Income Taxation-mv, Big Data Royalty-mv and Destination-Based Taxation: A Dialogue with Professor R.S. Avi-Yonah](#)

Author: Versigioni, M. Published online: 23 April 2024 (Volume 78), No. 5

In this article, the author considers Liquid Income Taxation-mv, Big Data Royalty-mv and Destination-Based Taxation in a dialogue regarding Professor R.S. Avi-Yonah’s 2023 Klaus Vogel lecture, which e...

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[International - Editorial Note](#)

Author: Hattingh, P.J.; Hammer, M. Published online: 10 April 2024 (Volume 78), No. 4
In this note, the editors of the Bulletin for International Taxation introduce the summary report on the Farewell Seminar in Honour of Wim Wijnen.

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[OECD/UN/International - A Farewell Seminar in Honour of Wim Wijnen: Tax Treaties – What Are We Going to Do with Them?](#)

Author: De Lillo, F. Published online: 9 April 2024 (Volume 78), No. 4
In this article, the author reports on the Farewell Seminar, entitled “Tax Treaties – What Are We Going to Do with Them?” held under the auspices of the IBFD, Amsterdam, for Professor Wim Wijnen on th...

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[Australia/Canada/International - Powering the Future: Lithium Royalty Taxation and the Renewable Energy Revolution – A Legal and Economic Comparison of Western Australia and Quebec](#)

Author: Feinberg, J. Published online: 8 April 2024 (Volume 78), No. 4
This article contrasts lithium royalty systems in Western Australia (WA) and Quebec, emphasizing royalty taxation as a significant cost. It contrasts Quebec’s efficient, long-term economic approach ag...

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[South Africa/OECD/International - A Proposal on How to Implement GloBE Pillar Two in South Africa](#)

Author: Futter, A. Published online: 18 March 2024 (Volume 78), No. 4
This article examines the taxation that will be implemented through GloBE Pillar Two domestically in South Africa. Based on analysis of the annual financial statements, the author explores the impact ...

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[OECD/International - Interpretative Issues Arising from the Definitions of Permanent Establishments under the GloBE Model Rules](#)

Author: Patti, G.F. Published online: 27 February 2024 (Volume 78), No. 3
The GloBE Model Rules on Pillar Two contain certain specific definitions of permanent establishments, which apply depending on the features of the foreign place of business of a given enterprise. The ...

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[OECD/International - Qualified Domestic Minimum Top-Up Tax: Should Developing Countries Adopt It?](#)

Author: Das, R.R. Published online: 19 February 2024 (Volume 78), No. 3
The Qualified Domestic Minimum Top-up Tax (QDMTT) is presented as the preferred choice for developing countries. However, given its unfamiliar design, complexity, limited revenue gain, peer review and...

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[OECD/UN/International - Shaping the UN's Future Role in International Tax Cooperation: Resolution A/RES/77/244 and the Options Raised in Tax Report 2023 as an Opening for Legally Binding Tax-Norm Setting by the UN](#)

Author: Greil, S.; Kockrow, M. Published online: 6 February 2024 (Volume 78), No. 2
In December 2022, the UN General Assembly adopted Resolution A/RES/77/244 on the promotion of inclusive and effective international tax cooperation. Moreover, Tax Report 2023 may institute an intergov...

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[OECD/International - Earth to OECD: You Must Be Joking – The Subject to Tax Rule of Pillar Two](#)

Author: Arnold, B.J. Published online: 31 January 2024 (Volume 78), No. 2
In this article, the author examines the implications of the Subject to Tax Rule (STTR) of the OECD's Pillar Two for developing countries. He argues that the STTR is unreasonably complex, and will not...

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[OECD/International - The Concept of the “Object and Purpose” in Tax Treaty Law Based on the Vienna Convention \(1969\) and the Principal Purposes Test Rule](#)

Author: Dziurdź, K. Published online: 29 January 2024 (Volume 78), No. 3
This article examines the “object and purpose” of a tax treaty by discussing its meaning, identification and relevance based on the Vienna Convention (1969). It proposes an interpretation of the princ...

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[OECD/International - The COVID-19 Pandemic and the Taxation of Individuals in Africa: Proposals for Reform](#)

Author: Titus, A. Published online: 19 January 2024 (Volume 78), No. 1
COVID-19 had a huge effect on African countries. It revealed how vulnerable African tax systems are to a massive global economic shock. This article explores what made the tax systems for individuals ...

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[European Union/OECD/International - Klaus Vogel Lecture 2023: The Past, Present and Future of Destination-Based Income Taxation](#)

Author: Avi-Yonah, R.S. Published online: 17 January 2024 (Volume 78), No. 2
A significant obstacle to the unilateral adoption of the OECD's Pillar One are tax treaties since many countries cannot override tax treaties unilaterally. In his Klaus Vogel Lecture for 2023, Profess...

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[European Union/OECD/International - Comments on the Klaus Vogel Lecture 2023: The Past, Present and Future of Destination-Based Income Taxation](#)

Author: Brant, S. Published online: 16 January 2024 (Volume 78), No. 2
In these comments, Stewart Brant responds to Professor Reuven Avi-Yonah's Klaus Vogel Lecture for 2023 on the history of, the current state of affairs regarding and the prospects for destination-based...

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[OECD/International - Maximizing Amount B of the OECD's Pillar One for Developing Countries](#)

Author: Kale, S.; Shi, M. Published online: 9 January 2024 (Volume 78), No. 1

This article commences by outlining the challenges faced by developing countries in the transfer pricing of marketing and distribution activities by reflecting on relevant case law. It then evaluates ...

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[OECD/International - An Analysis of Controlled Foreign Company Rules, the OECD's Pillar Two and Developing Countries](#)

Author: Öner, C. Published online: 20 December 20232024 (Volume 78), No. 1

The author, in this article, discusses how developing countries could be affected by the developments initiated by the OECD by asking the following two research questions. How would developing countri...

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[OECD/International - The Interaction of the Duty to Make a Suspicious Activity Report under the Proceeds of Crime Act and the Obligation to Report under Hallmark D of DAC6 and the OECD Mandatory Disclosure Regime](#)

Author: Jackson, G.; Brown, H. (Harriet) Published online: 7 December 20232023 (Volume 77), No. 12

This article exists because of a disagreement. The authors regularly work together in practice and in print. They both work in the field of international tax information exchange regimes and have opin...

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[OECD/International - Competencies, Competence and the Arm's Length Principle](#)

Author: Collier, R.S.; Dykes, I.F. Published online: 6 December 20232023 (Volume 77), No. 12

This article is concerned with competencies and competency assets, a form of intangible asset. The discussion deals primarily with the nature of competency assets, and why they are important in the co...

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[OECD/International - The Importance of Principles in an International Tax Setting](#)

Author: Ruiz Colmenares, M. Published online: 15 November 20232023 (Volume 77), No. 12

In this article, the author considers the general function that principles perform as source of law, guidance in the design of rules and an interpretation tool in evaluating the consequences and risks...

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[India/OECD/International - Theoretical Underpinnings and Practical Considerations in Taxing Excess Profits](#)

Author: Sehra, S.V.; Tiwari, A. Published online: 10 November 20232023 (Volume 77), No. 12

This article critically examines the existing literature on taxation of excess or supernormal profits of large multinationals and calculates excess profits in India with special reference to the pharm...

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[Australia/OECD/International - Australia's Tax Integrity Measure Targeting Payments for Intangibles by Multinational Groups Overreaches and Gives Cause for Concern](#)

Author: Azzi, J.G. Published online: 6 November 20232023 (Volume 77), No. 11

This article finds the draft Australian legislation purporting to deny deductions for payments relating to intangible assets connected with low-tax jurisdictions to ensure multinational enterprises pa...

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[New Zealand/OECD/International - An Inquiry into the Use and Reform of the New Zealand Foreign Trust Regime](#)

Author: Hansby, M. Published online: 6 November 2023 (Volume 77), No. 11

This article describes how and to what extent New Zealand foreign trusts are used in international tax planning. It highlights the substantive tax policy concerns that remain outstanding despite the r...

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[Canada/Netherlands/United Kingdom/United States/International - International Association of Tax Judges Webinar: Obtaining Evidence from Witnesses Abroad](#)

Author: Michel, B. Published online: 1 November 2023 (Volume 77), No. 11

This report summarizes the webinar held on 21 April 2023 by the judges of the International Association of Tax Judges (IATJ) on the topic of obtaining evidence from witnesses abroad.

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[United Arab Emirates/OECD/International - United Arab Emirates: The Corporate Tax Regime for Free Zones](#)

Author: Leclercq, E.; Vanhee, T.; Beretta, G. Published online: 30 October 2023 (Volume 77), No. 11

This article focuses on the corporate tax regime of the United Arab Emirates (UAE) for Free Zone entities, which constitutes a key element of the new Corporate Tax Law effective since 1 June 2023. The...

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[India/United Kingdom/OECD/International - Attributing Income to a Former PE and Other Issues: A Critical Comment on the SIS Live Case and on Judicial Propriety](#)

Author: Janssen-Sanghavi, D.; Bhatt, R. Published online: 9 October 2023 (Volume 77), No. 10

The authors analyse critically the approach adopted by the Indian Income Tax Appellate Tribunal whilst applying the India-UK Tax Treaty (1993) in the recent case of SIS Live (2023). They address impor...

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[OECD/International - Pillar One, Pillar Two, Transfer Pricing and the Arm's Length Principle: A Tangled Web of New and Old Taxing Rules](#)

Author: Petruzzi, R.; Padwalkar, A. Published online: 4 October 2023 (Volume 77), No. 10

The OECD Inclusive Framework introduced the Two-Pillar solution – intended to coexist with the current tax framework – to address challenges in an evolving economy. The interaction between the new and...

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[Belgium/Netherlands/OECD/International - The Belgium-Netherlands Income Tax Treaty \(2023\): What's New?](#)

Author: Wouters, P.-J. Published online: 27 September 2023 (Volume 77), No. 10

On 21 June 2023, the Belgian and Dutch Finance Ministers signed the new Belgium-Netherlands Income Tax Treaty and Protocols. The new treaty text contains (most of) the already applicable OECD Multilat...

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[International - Freedom, Volition and Income Taxes: A Normative Case for the Taxation of Capital Gains on a Realization Basis](#)

Author: Koury, P.A. CavalcantePublished online: 25 September 20232023 (Volume 77), No. 10

This article argues that the right to freedom provides a normative basis for the criterion of realization for the taxation of capital gains. Even though this reason may be surpassed by competing facto...

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[Germany/Netherlands/United Kingdom/European Union/OECD/International - Scope, Mergers and Demergers in the G20/OECD Global Minimum Tax \(GloBE\) Rules](#)

Author: Pijl, H.Published online: 13 September 20232023 (Volume 77), No. 10

In this article, the author examines the implications of the G20/OECD Global Minimum Tax (GloBE) Rules in relation to their scope, and mergers and demergers in an EU and a worldwide context, with emph...

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[Mexico/International - Turning Point: A Century of International Tax Policy Flies toward a Sharp Curve](#)

Author: Barnes, P.A.Published online: 5 September 20232023 (Volume 77), No. 9

In this special issue of the Bulletin for International Taxation, the President of the International Fiscal Association welcomes participants to the 75th IFA Congress to take place in Cancun, Mexico f...

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[Costa Rica/Panama/Uruguay/European Union/International - Is Latin American and Caribbean Tax Policy in the Hands of the European Union? A Three-Country Case Study: The Source Principle under Attack](#)

Author: Riccardi Sacchi, A.L.Published online: 4 September 20232023 (Volume 77), No. 9This article aims to understand why and how – and to what extent – the European Union is shaping Latin American and Caribbean national tax systems. It, therefore, examines the effects of EU tax policy...**Collection:** Bulletin for International Taxation



[Argentina/Brazil/Chile/Colombia/Costa Rica/Ecuador/Mexico/Peru/OECD/International - The Application of the Principal Purpose Test and Domestic General Anti-Avoidance Rules and Specific Anti-Avoidance Rules in Latin America: In Search of Legal Certainty](#)

Author: Teijeiro, G.O.; Vázquez, J.M.Published online: 1 September 20232023 (Volume 77), No. 9

This article examines the application of the principal purpose test and its interaction with domestic general anti-avoidance rules and specific anti-avoidance rules in eight selected Latin American ju...

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[United States/OECD/International - Made in America: International Tax Reform 2.0 – Part 3](#)

Author: Pérez Gautrin, C.Published online: 23 August 20232023 (Volume 77), No. 9

This is Part 3 of the author's article, "Made in America: International Tax Reform 2.0". It first considers the Inflation Reduction Act of 2022, followed by an exploration of the new Corporate Alterna...

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[OECD/International - Global Minimum Tax Reform and the Future of Tax Competition](#)

Author: Chen, J. (Jingxian); Chow, W. Published online: 16 August 2023 2023 (Volume 77), No. 8

This article focuses on the effects of global minimum tax reform on tax competition. It also discusses whether the new tax competition landscape will become more equitable and efficient, and, if not, ...

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[OECD/International - Pillar Two and the Transitional Rule for Intra-Group Asset Transfers](#)

Author: Wilde, M.F. de; Than, Y. Published online: 1 August 2023 2023 (Volume 77), No. 8

In this article, the authors discuss the OECD/G20 Inclusive Framework's technical guidance for governments on how the 15% minimum taxation under Pillar Two will operate regarding the transitional rule...

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[South Africa/OECD/International - An Analysis of the Income Tax Consequences of Decentralized Finance \(DeFi\) in a South African Context and Beyond](#)

Author: Parsons, S.; Schoonwinkel, H. Published online: 1 August 2023 2023 (Volume 77), No. 8

This study explores the income tax consequences of peer-to-peer crypto asset lending in decentralized finance (DeFi) transactions. The analysis highlights the complexity and potential uncertainty of t...

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EC Tax Review No. 3/2024; 2/2024; 1/2024; 6/2023; 5/2023

***EC Tax Review* - Volume 33, Issue 3 (p. 94-97) - Jun 2024**

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Conference Report: 'Court of Justice of the European Union: Recent VAT Case Law 2024': Conference in Vienna: In Which Direction Does the CJEU Go? (p. 136)

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***EC Tax Review* - Volume 33, Issue 2 (p. 54-57) - Apr 2024**

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Conference Report: *Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation: Conference in Vienna 2023: Current Developments and Future Expectations* (p. 87)

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[Forum Contribution: Tax Penalty Regimes, A Call for Harmonization](#) (p. 229)

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European Taxation No. 6/2024; 5/2024; 4/2024/; 3/2024; 2/2024; 1/2024; 12/2023; 11/2023; 10/2023



[European Union - Plus Ça Change: The Fate of the Commission's Open Investigations](#)

Author: Daly, S. Published online: 21 May 2024 (Volume 64), No. 6

Ten years on from the Commission's opening investigation into the tax rulings provided to Apple by Ireland, the relationship between State aid law and tax rulings has finally reached a level of equili...

Collection: European Taxation



[European Union - Proposed EU TP Directive and the Amazon Case – A New Lens on State Aid Investigations](#)

Author: Bakker, A.J.; Aron, A.; Arsenovic, D. Published online: 15 May 2024 (Volume 64), No. 6

This article delves into the Court of Justice of the European Union's decision in the Amazon State aid case in December 2023 and its implications. It examines how the Proposed EU Transfer Pricing Dire...

Collection: European Taxation



[Hungary - The Newest Hungarian Tax Innovation – Taxing Flight Departures](#)

Author: Erdős, G. Published online: 15 May 2024 (Volume 64), No. 6

Hungary is famous for introducing unorthodox taxes and trying new avenues of collecting tax revenue. As of 2024, the permanent establishment definition under the Local Business Tax Act has been extend...

Collection: European Taxation



[European Union – Parliament](#)

Author: Xygka, A. Published online: 14 May 2024 (Volume 64), No. 6

This overview highlights the Parliament's (i) adoption of a supportive opinion that nevertheless proposes amendments to HOT; as well as its (ii) effort to roll out the Transfer Pricing (TP) Directive ...

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[European Union – Commission](#)

Author: Xygka, A. Published online: 14 May 2024 (Volume 64), No. 6

This overview highlights the Commission's (i) adoption of a communication with respect to unanimity limitations in the context of EU enlargement and (ii) referral of Luxembourg to the ECJ for failing ...

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[European Union - Court of Justice](#)

Author: Xygka, A. Published online: 14 May 2024 (Volume 64), No. 6

This overview highlights the Court's decision on legislation of a Member State that (i) imposes tax on income received by a resident individual as remuneration from a non-EU Member State in exchange f...

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[European Union – Council](#)

Author: Xygka, A. Published online: 14 May 2024 (Volume 64), No. 6

This overview highlights the Council's decision endorsing a report that suggests the reconsideration of unanimity limitations and invites presidencies to act.

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[European Union - Alleged State Aid in Relation to a Deduction/Non-Inclusion Structure in Luxembourg – Opinion Statement ECJ-TF 1/2024 on the Decision of the CJEU of 5 December 2023 in Engie \(Joined Cases C-451/21P and C-454/21P\)](#)

Author: García Prats, F.A.; Haslehner, W.C.; Ivanovski, A.; Kemmeren, E.C.C.M.; Kofler, G.W.; Lang, M.; Nogueira, J.F. Pinto; HJI Panayi, C.; Raventós-Calvo, S.; Richelle, I.; Rust, A. Published online: 13 May 2024 (Volume 64), No. 6

In this CFE Opinion Statement, submitted to the EU Institutions in February 2024, the CFE ECJ Task Force comments on the CJEU's decision of 5 December 2023 in Engie (Joined Cases C-451/21P and C-454/21P).

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[Netherlands - Overhaul of Dutch Special Regime for Inbound Expats](#)

Author: Offermanns, R.H.M. Published online: 8 May 2024 (Volume 64), No. 6

This note describes the significant changes made to the special regime for inbound expats in the Netherlands, which became effective 1 January 2024, and further changes adopted that will take effect 1...

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[European Union – Parliament](#)

Author: Xygka, A. Published online: 16 April 2024 (Volume 64), No. 5

This overview highlights the Parliament's (i) adoption of a supportive opinion that nevertheless proposes amendments to FASTER; as well as (ii) ECON's adoption of a favourable opinion on the head offi...

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[European Union – Council](#)

Author: Xygka, A. Published online: 16 April 2024 (Volume 64), No. 5

This overview highlights the Council's publication of the opinions drafted by Poland, Malta and Ireland with respect to the BEFIT proposal.

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[European Union - Court of Justice](#)

Author: Xygka, A. Published online: 16 April 2024 (Volume 64), No. 5

This overview highlights the Court's decision on legislation that allows a final tax rate of 20% on interest income paid and received domestically but imposes a progressive tax rate of up to 40% when ...

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[European Union - 2023: The Year of State Aid Developments](#)

Author: Xygka, A. Published online: 15 April 2024 (Volume 64), No. 5

In this article, the author discusses landmark State aid cases, in particular developments during the September 2023 to December 2023 period. The author focusses not only on the most recent updates bu...

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[Portugal - The New Portuguese Tax Incentive Regime for Expatriates](#)

Author: Moniz, R. Botelho Published online: 15 April 2024 (Volume 64), No. 5

In this note, the author comments on the revocation of the Portuguese non-habitual tax resident regime effective 1 January 2024 and the new tax incentive for scientific research and innovation, the mo...

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[European Union – Commission](#)

Author: Xygka, A. Published online: 15 April 2024 (Volume 64), No. 5

This overview highlights the Commission's (i) publication of the opinion of the European Economic and Social Committee on the employment income of cross-border teleworkers, (ii) request for feedback o...

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[European Union - Cross-Border Loss Relief in the European Union Following W AG \(Case C-538/20\)](#)

Author: Kostikidis, S.; Striefler, F. Published online: 11 April 2024 (Volume 64), No. 5

In W AG (Case C-538/20), the ECJ ruled that denying relief for final treaty-exempted losses of foreign permanent establishments (PEs) does not run afoul of the freedom of establishment. This article s...

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[Belgium - Belgian CFC Rules: Shift from a Transactional \(Model B\) to an Entity Approach \(Model A\) as from 2023](#)

Author: Wouters, P.-J. Published online: 11 April 2024 (Volume 64), No. 5

In December 2023, the Belgian federal Parliament adopted new rules to tax the non-distributed profits of a controlled foreign company (CFC). The previously applied Model B approach was replaced by the...

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[European Union - Impact of ECJ Case Law on the Harmonization of Inheritance and Gift Taxation in the European Union](#)

Author: Linseis, P. Published online: 9 April 2024 (Volume 64), No. 5

The aim of this article is to provide a comprehensive analysis of the legal and economic effects of ECJ case law on inheritance and gift taxation. The results show that ECJ case law has had a signific...

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[Romania - EU Minimum Taxation Directive \(2022/2523\) \(Pillar Two\) Implemented in Romania](#)

Author: Radocea, I. Published online: 9 April 2024 (Volume 64), No. 5

The law implementing the EU Minimum Taxation Directive (2022/2523), which is aimed at ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in...

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[Spain - Does Spain Need the Tax Measures Included in the Debt-Equity Bias Reduction Allowance \(DEBRA\) Directive Proposal?](#)

Author: Rincón de Pablo, G. Published online: 27 March 2024 (Volume 64), No. 4

In this article, the author analyses the proposed EU debt-equity bias reduction allowance (DEBRA) Directive proposal, which has been temporarily suspended. This pause provides an opportunity to determ...

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[Spain - Past, Present and Future of the Spanish Patent Box Regime](#)

Author: López Llopi, E. Published online: 25 March 2024 (Volume 64), No. 4

In this article, the author discusses the Spanish patent box regime. Data regarding the current use of the patent box is provided, followed by the author's reflections on its future evolution.

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[European Union - An Analysis of the Use of Fair Price Lists and Other Statistical Values by EU Customs Authorities](#)

Author: Zivkovic, V.; El Bojaddaini, Y.; Pasch, F. Published online: 21 March 2024 (Volume 64), No. 4

This article addresses whether or not fair price lists and other statistical values can be used to reject a declared transaction value in accordance with the procedure laid down in article 140 of the ...

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[Italy - The New Italian Tax Regime for Inbound Workers: Has the “Bel Paese” Become Less Attractive for Inward Expatriates?](#)

Author: Beretta, G.; Cipollini, C. Published online: 18 March 2024 (Volume 64), No. 4

Italy has recently modified its favourable tax regime for inbound workers (impatriati), introducing several restrictions as regards the subjective, objective and temporal scope of the regime that appl...

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[European Union – Council](#)

Author: Xygka, A. Published online: 15 March 2024 (Volume 64), No. 4

This overview highlights the Council's removal of four countries from the EU list of non-cooperative jurisdictions for tax purposes.

Collection: European Taxation



[International - AI Assistance in Providing Tax Advice – A Practical Study](#)

Author: Walsh, A.; Moriarty, M.; Hopkins, S.J.; Campbell, S.; Klavsuc, S.; Kelly, K.; Egbiremolen, O.; Lowry, R.F.; Keane, G.; Lelashvili, A.; Mooney, A.; Cotter, E.; Dennehy, O.; Lawlor, I.; Gozdalik-Coakle... Published online: 15 March 2024 (Volume 64), No. 4

Gen-AI has been identified as a potential useful tool in providing legal advice. The purpose of this article is to investigate the use of Gen-AI as a tool to provide tax advice. The answers provided t...

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[European Union – Parliament](#)

Author: Xygka, A. Published online: 15 March 2024 (Volume 64), No. 4

This overview highlights the Parliament's (i) adoption of an opinion proposing amendments to DEBRA; (ii) ECON's recommendations on the HOT Proposal; (iii) ECON's adoption of a favourable opinion on th...

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[European Union – Commission](#)

Author: Xygka, A. Published online: 15 March 2024 (Volume 64), No. 4

This overview highlights the Commission's (i) publication of the opinion of the European Economic and Social Committee on the HOT proposal, as well as the opening of infringement procedures (ii) again...

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[Italy - Implementation of the Global Minimum Tax in Italy and EU Directive Proposals: Does This Approach Effectively Pave the Way for the Establishment of a More Sustainable Tax System?](#)

Author: Giuliano, I.; Ceresi, L. Published online: 12 March 2024 (Volume 64), No. 4

This contribution describes the implementation of a global minimum tax in Italy and provides an initial assessment of its anticipated impact, both financially and in respect of the sustainable evolution...

Collection: European Taxation



[Switzerland/Italy - Recent Developments Regarding the Italy-Switzerland Income and Capital Tax Treaty \(1976\)](#)

Author: Amaddeo, F. Published online: 28 February 2024 (Volume 64), No. 2/3

On 15 September 2023, for the first time in 15 years, the two IFA Italy and Switzerland branches organized a bilateral meeting concerning recent developments in their relationship. The first session a...

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[France - Withholding Tax and Equity-Linked Financial Contracts: Has France Taken A Step Closer to Section 871\(m\) of the US Internal Revenue Code?](#)

Author: Dussau, E.; Defert, S. Published online: 23 February 2024 (Volume 64), No. 2/3

On 15 February 2023, the French tax authorities adopted an unprecedented interpretation of article 119 bis(2) of the French Tax Code, permitting its application to certain equity-linked financial contracts...

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[Belgium - The Belgian Income Tax Regime for \(Regulated\) Savings Accounts and EU Law: Ten Years of Turmoil](#)

Author: Willems, W. Published online: 13 February 2024 (Volume 64), No. 2/3

In this article, the author outlines the evolution of the Belgian tax/legal framework with regard to regulated savings accounts, followed by a review of CJEU and domestic case law prior to and following...

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[European Union - The Future of Special Individual Income Tax Regimes for Inward Expatriates in the European Union](#)

Author: Krajcuská, F. Published online: 2 February 2024 (Volume 64), No. 2/3

This article aims to elaborate on the possible future development of individual income tax regimes for inward expatriates (inward tax regimes), including the challenges that such regimes pose and ...

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[European Union – Commission](#)

Author: Xygka, A. Published online: 31 January 2024 (Volume 64), No. 2/3

This overview highlights the Commission's publication of (i) FAQs on Pillar Two Directive; and (ii) the opinion of the European Economic and Social Committee on the FASTER proposal.

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[European Union – Parliament](#)

Author: Xygka, A. Published online: 31 January 2024 (Volume 64), No. 2/3

This overview highlights the Parliament's (i) recommendation to further reform corporate tax rules at the EU level; (ii) discussions of draft opinions on BEFIT, HOT and FASTER; and (iii) approval of t...

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[European Union - Compatibility with Fundamental Freedoms of a Municipal Surcharge Distinguishing between Residents and Non-Residents for the Purposes of the Applicable Rate – Opinion Statement ECJ-TF 4/2023 on the Decision of the EFTA Court of 4 July 2023 in RS \(Case E-11/22\)](#)

Author: García Prats, F.A.; Haslehner, W.C.; Kemmeren, E.C.C.M.; Kofler, G.W.; Lang, M.; Nogueira, J.F. Pinto; HJI Panayi, C.; Raventós-Calvo, S.; Richelle, I.; Rust, A. Published online: 31 January 20242024 (Volume 64), No. 2/3

In this CFE Opinion Statement, submitted to the EU Institutions in December 2023, the CFE ECJ Task Force comments on the CJEU's decision of 4 July 2023 in RS (Case E-11/22), which addressed whether or...

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[European Union – Council](#)

Author: Xygka, A. Published online: 31 January 20242024 (Volume 64), No. 2/3

This overview highlights the Council's (i) approval of the report on tax issues and conclusions on progress by the Code of Conduct Group during the Spanish Presidency; and (ii) identification of direc...

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[Italy - The New Tax Treatment of Capital Gains Arising from the Indirect Sale of Italian Real Estate Held by Non-Residents](#)

Author: Passi, C.; Rizzo, A. Published online: 26 January 20242024 (Volume 64), No. 2/3

This article analyses the provisions introduced by article 1(96) to (99) of Italian Law No. 197 of 29 December 2022 (Budget Law 2023) relating to the tax treatment of capital gains realized by non-res...

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[Italy - Supreme Court Rules on Participation Exemption for Cross-Border Capital Gains](#)

Author: Schiavello, S.; Rossi, R.; Ratti, C. Published online: 26 January 20242024 (Volume 64), No. 2/3

In this note, the authors comment on Italian Supreme Court decision No. 21261, issued on 19 July 2023, which ruled in favour of a French company, stating that it can benefit from the favourable Italia...

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[European Union - General Remarks on the Tax Treatment of Dividends and Capital Gains under the GloBE Rules and Italian Law](#)

Author: Pesiri, S. Published online: 25 January 20242024 (Volume 64), No. 2/3

This note analyses the rules governing the calculation of the effective tax rate for the purposes of the GloBE Rules and Pillar Two. The author examines possible discrepancies with other Member States...

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[Ireland - The Apple Case: Reviewing the Advocate General's Opinion in Light of Irish Law](#)

Author: Garavan, C. Published online: 22 January 20242024 (Volume 64), No. 2/3

This article examines the Opinion of Advocate General Pitruzzella in Apple (Case C-465/20) from the perspective of Irish law and in light of the Court of Justice of the European Union's (CJEU) recent ...

Collection: European Taxation



[Türkiye - Turkish Judicial Approach to the Taxation of the Digital Economy](#)

Author: Özgenç, A.S. Published online: 17 January 2024 (Volume 64), No. 2/3

This article discusses and criticizes the Turkish approach to the taxation of the digital economy in the context of various court decisions. The author concludes that the jurisprudential approach of c...

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[Romania - Recent Tax Amendments](#)

Author: Popa, O. Published online: 19 December 2023 (Volume 64), No. 1

This note describes the most significant amendments introduced by the recently enacted tax reform in Romania, most of which are effective 1 January 2024.

Collection: European Taxation



[European Union - CFE Helsinki Tax Conference 2023: Summary Report on "Evolution or Devolution in the EU State Aid Judicial Practice and Impact of Digitalisation on Tax Practice"](#)

Author: Ilieva, K.; Ivanovski, A. Published online: 19 December 2023 (Volume 64), No. 11

In this note, the authors review the key points discussed at the CFE Professional Affairs Conference 2023 held in Helsinki, Finland on 21 September 2023, including enforcement of EU (State aid) law vi...

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[Greece - Recent Amendments to the Greek Shipping Tax Regime in Compliance with EU State Aid Rules](#)

Author: Kalampaliki, K. Published online: 18 December 2023 (Volume 64), No. 1

The current article examines the amendments introduced into the Greek shipping tax regime following proposals of the European Commission aimed at enhancing the compatibility of the Greek shipping tax ...

Collection: European Taxation



[European Union - The CBAM Transitional Phase: Advancing Compliance to the Next Level](#)

Author: Pehlivan, R.; Slooten, G.J. van Published online: 15 December 2023 (Volume 64), No. 1

This article discusses the reporting obligations that have been introduced in the European Union for the Carbon Border Adjustment Mechanism (CBAM). Although CBAM goods imported into the European Union...

Collection: European Taxation



[Italy - The New Tax Regime for Inbound Workers](#)

Author: Ronca, P.; Bracchi, A.; Barcellona, M. Published online: 12 December 2023 (Volume 64), No. 1

In this note, the authors explain the significant changes being made to the tax regime for inbound workers, which are expected to take effect 1 January 2024.

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[European Union/Poland - Right To Be Paid Interest on Overpayment of Taxes in Breach of EU Law – Opinion Statement ECJ-TF 3/2023 on the CJEU Decision of 8 June 2023 in E. v. Dyrektor Izby Administracji Skarbowej we Wrocławiu \(Case C-322/22\)](#)

Author: Kofler, G.W.; García Prats, F.A.; Haslehner, W.C.; Kemmeren, E.C.C.M.; Lang, M.; Nogueira, J.F. Pinto; HJI Panayi, C.; Raventós-Calvo, S.; Richelle, I.; Rust, A. Published online: 11 December 2023/2024 (Volume 64), No. 1

In this CFE Opinion Statement, submitted to the EU Institutions on 4 October 2023, the CFE ECJ Task Force comments on the CJEU's decision of 8 June 2023 in E. v Dyrektor Izby Administracji Skarbowej w...

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[European Union - BEFIT: A Blast From the Past or a Modernized Approach to Tax Simplification?](#)

Author: Xygka, A. Published online: 11 December 2023/2024 (Volume 64), No. 1

In this note, the author discusses the Draft “Business in Europe: Framework for Income Taxation (BEFIT)” proposal and its mechanics. Apart from providing an overview of how the draft Directive is expected...

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[Bulgaria - Bulgaria Implements BEPS Pillar Two Rules, Leading to Effective Tax Cost Uplift for MNEs](#)

Author: Borisov, V. Published online: 7 December 2023/2024 (Volume 64), No. 1

In this note, the author describes and comments on the draft proposal for an amendment to the Bulgarian Corporate Income Tax Act to transpose the EU Minimum Taxation Directive (2022/2523). This reflects...

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[European Union – Commission](#)

Author: Xygka, A. Published online: 7 December 2023/2024 (Volume 64), No. 1

This overview highlights the Commission's (i) report in connection with the preliminary impact of the US Inflation Reduction Act; (ii) referral of Belgium to the ECJ for incorrect transposition of CFC...

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[European Union – Council](#)

Author: Xygka, A. Published online: 7 December 2023/2024 (Volume 64), No. 1

This overview highlights the Council's and Commission's reaffirmation of support for the two-pillar solution.

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[European Union – Parliament](#)

Author: Xygka, A. Published online: 7 December 2023/2024 (Volume 64), No. 1

This overview highlights the Parliament's adoption of (i) a resolution on further reform of corporate taxation rules; (ii) a report on EU treaties reform; (iii) a resolution on the role of tax policy ...

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[Luxembourg - Pillar Two Implementation – Bill Submitted to Parliament](#)

Author: Neugebauer, J.; Richard, S. Published online: 29 November 2023/2023 (Volume 63), No. 12

This note summarizes the Bill of Law Implementing Council Directive (EU) 2022/2523 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in...

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[European Union – Council](#)

Author: Xygka, A. Published online: 27 November 2023 (Volume 63), No. 12

This overview highlights the Council's (i) decision to discuss DAC8 in a forthcoming meeting, (ii) formal adoption of DAC8 and (iii) addition of three countries into the EU list of non-cooperative jur...

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[European Union – Commission](#)

Author: Xygka, A. Published online: 27 November 2023 (Volume 63), No. 12

This overview highlights the Commission's (i) welcoming of the completion of the "Fit for 55" legislation package; (ii) closing of infringement procedures against Bulgaria, Czech Republic and Lithuania...

Collection: European Taxation



[European Union - General Court](#)

Author: Xygka, A. Published online: 27 November 2023 (Volume 63), No. 12

This overview highlights the General Court's decision on (i) upholding the Commission's decision on Belgian excess profit scheme and (ii) annulling Commission's decision on the Spanish tax scheme dedu...

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[Bulgaria - A Comparison of Bulgarian Accounting and Tax Depreciation Methods with Select EU Member States](#)

Author: Ranchev, G. Published online: 22 November 2023 (Volume 63), No. 12

This note, after surveying the provisions of select EU Member States, outlines the specifics of tax depreciation rates for different kinds of assets in Bulgaria. Further, it compares tax depreciation ...

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[Germany - The 2023 Tax Reform Package](#)

Author: Eckl, P.; Nostitz, M.; Wachauf-Tautermann, A. Published online: 21 November 2023 (Volume 63), No. 12

In this article, the authors provide an overview of key measures of the Tax Reform Act 2023, including, inter alia: interest deduction limitations, such as the interest-barrier rule and the interest r...

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[European Union/United Kingdom - Post-Brexit Legislation: Windfall Taxes in the United Kingdom and the European Union](#)

Author: Matikonis, K.; Garavan, C. Published online: 6 November 2023 (Volume 63), No. 12

This article reviews the United Kingdom's post-Brexit legislative trajectory with an emphasis on windfall tax measures, primarily under the Energy (Oil and Gas) Profits Levy Act 2022, Finance Act 2023...

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[Italy - Taxation of Deferred Bonuses in Cross-Border Scenarios: Does the Italian Ruling Introduce a New Frontier?](#)

Author: Barcellona, M.; Ronca, P. Published online: 6 November 2023 (Volume 63), No. 12

In this article, the authors discuss a recent ruling of the Italian tax authorities (Ruling No. 126 of 2023), which addresses the taxation of deferred remuneration (in particular, bonuses) paid once a...

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[European Union/International - Where and How Do Tax and “Environmental, Social and Governance” Factors Intersect?](#)

Author: Zeijden, F.M. van der; Myronicheva, H. Published online: 3 November 2023 (Volume 63), No. 12

In this note, the authors describe the extent to which taxation is reflected in sustainability regulation and frameworks.

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[European Union - “BEFIT and HOT: FASTER and SAFE!” EU Law or Slogan for Slimming Pills?](#)

Author: Korving, J.J.A.M. Published online: 3 November 2023 (Volume 63), No. 12

In this article, the author summarizes and comments on the latest published and announced proposals for directives in the field of direct taxation. In addition, he addresses potential substantive issues...

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[European Union - Cross-Border Succession in Europe: Is the Elimination of Double Taxation Guaranteed?](#)

Author: Maherzi, D. Published online: 26 October 2023 (Volume 63), No. 11

The taxation of cross-border succession often leads to double taxation for European taxpayers. The limitation of conventional instruments in the field of inheritance taxation within the European area ...

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[Belgium - Digital Platform Reporting \(DAC7\): Fundamental Considerations Regarding the Notion of “Relevant Activity” – A Belgian Case Study](#)

Author: Desmyttere, F. Published online: 20 October 2023 (Volume 63), No. 11

The digital platform economy has been subject to various legislative interventions. In the context of taxation, the European Union has introduced obligations for digital platforms by Amending Directive...

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[Germany - Double Taxation with Regard to German Inheritance and Gift Tax](#)

Author: Linseis, P. Published online: 17 October 2023 (Volume 63), No. 11

This article provides a comprehensive analysis of double taxation in the field of German inheritance and gift tax. It closes a gap in the literature, as most double taxation scholarship centres on inc...

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[European Union – Council](#)

Author: Xygka, A. Published online: 17 October 2023 (Volume 63), No. 11

This overview highlights the Council's (i) publication of European Data Protection Supervisor's opinion on FASTER and (ii) ECOFIN's commitment to strengthening the coordination of fiscal and monetary ...

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[Italy - Italy's Cooperative Compliance Regime Broadened in Scope under 2023 Tax Reform Law](#)

Author: Quaratino, L. Published online: 17 October 2023 (Volume 63), No. 11

In this note, the author outlines recent amendments to the Cooperative Compliance Regime under the 2023 Tax Reform Law. The Cooperative Compliance Regime was first introduced in 2015 for the purpose o...

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[European Union – Commission](#)

Author: Xygka, A. Published online: 17 October 2023 (Volume 63), No. 11

This overview highlights the Commission's (i) proposal for rules to facilitate the activities of cross-border associations in the European Union, (ii) proposal for steps to digitalize social security ...

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Author: Xygka, A. Published online: 17 October 2023 (Volume 63), No. 11

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[Hungary - 2023 Tax Changes](#)

Author: Veress, J. Published online: 16 October 2023 (Volume 63), No. 11

In this note, the author provides an overview of a number of tax changes published on 15 July 2023 regarding, inter alia, the new CO2 quota tax, windfall taxes (on financial institutions, airlines, ph...

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[European Union/International - Pillar Two: Status Quo, Subject-to-Tax Rule and the Impact on Third-Party Investment in MNEs](#)

Author: Pesiri, S. Published online: 16 October 2023 (Volume 63), No. 11

This article examines the current status of the OECD's two-pillar reform of the international tax system to address the tax challenges arising from digitalization and globalization of the economy, agr..

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[Türkiye - Tax Cooperation between the EU Member States and Türkiye Regarding Automatic Exchange of Information on Income Collected by Digital Platform Operators](#)

Author: Ateş, L. Published online: 11 October 2023 (Volume 63), No. 11

In this note, the author discusses the probable legal foundations of automatic exchange of information on income collected by digital platform operators between Türkiye and the EU Member States. The n...

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[European Union - An Overview of the HOT Proposal](#)

Author: Popa, O. Published online: 3 October 2023 (Volume 63), No. 11

This note describes measures proposed by the European Commission on 12 September 2023 to enable micro, small and medium-sized enterprises operating in the European Union through permanent establishmen...

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[European Union - Insights into Compensation and the Effectiveness of Withholding Tax Refunds and Interest Payments: ECJ Decision in E. v. Dyrektor Izby Administracji Skarbowej we Wrocławiu \(Case C-322/22\)](#)

Author: Niesten, H.M.L.; Prandecki, P. Published online: 22 September 2023 (Volume 63), No. 10

This note examines the ECJ preliminary ruling issued on 8 June 2023 in E. v. Dyrektor Izby Administracji Skarbowej we Wrocławiu (The Tax Chamber in Wrocław) (Case C-322/22), which challenges the EU la...

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[Sweden - Groupe Steria or Lexel?](#)

Author: Zeijden, F.M. van der Published online: 22 September 2023 (Volume 63), No. 10

In this note, the author comments on a ruling of the Swedish Council for Advance Tax Rulings in relation to the Lexel (Case C-484/19) decision. In particular, the note commences with a description of ...

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[Ukraine/European Union - A Comparison of Tax Compliance Tools in Ukraine with Select European Countries](#)

Author: Kotenko, A.; Bondarenko, I.; Kucheryavenko, M.; Zaverukha, O. Published online: 21 September 2023 (Volume 63), No. 10

This article examines tax compliance mechanisms in Ukraine and select EU Member States (Austria, Denmark, Germany, Poland and Switzerland). The authors focus first on the concept of a tax system and i...

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[Switzerland - Swiss Federal Council Opens Public Consultation on Federal Law Concerning Working from Home](#)

Author: Amaddeo, F. Published online: 15 September 2023 (Volume 63), No. 10

On 9 June 2023, the Swiss Federal Council opened a public consultation on the federal law concerning working from home in cross-border circumstances. Based on the lex loci laboris principle, Swiss nat...

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[European Union - "It's Complicated": The Problematic Interplay between Digital Nomads, the EU Minimum Taxation Directive and the Proposed Unshell Directive](#)

Author: Ouro, M. Published online: 15 September 2023 (Volume 63), No. 10

In this article, the author discusses the potential impact of the EU Minimum Taxation Directive (2022/2523) and the Proposed Unshell Directive on digital nomadism. In addition to analysing these direc...

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[Bulgaria - Corporate Tax Changes](#)

Author: Tzenova, L. Published online: 15 September 2023 (Volume 63), No. 10 This note describes recent developments in Bulgaria, including: the introduction of new EU requirements

for the use of corporate tax in the form of State aid for regional development; amendments relat...



[European Union - Court of Justice](#)

Author: Xygka, A. Published online: 11 September 2023 (Volume 63), No. 10

This overview highlights the Court's decision on legislation that allows only resident specialized property funds to be exempt from corporate income tax (L Fund (Case C-537/20)).

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[European Union - Windfall Profit Taxes Across Europe: Have They Proved to be Effective for Taxing Windfall Profits in the Energy Sector?](#)

Author: Alvarado, M. Published online: 11 September 2023 (Volume 63), No. 10 In this article, the author provides details of the various windfall taxes that have been enacted in Europe in response to the increased profits of, in particular, the energy and banking sectors. The ...

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[European Union – Commission](#)

Author: Xygka, A. Published online: 11 September 2023 (Volume 63), No. 10

This overview highlights the Commission's (i) 2022 annual report on the protection of the European Union's financial interests and the fight against fraud, (ii) call on 17 Member States to transpose t...

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International VAT monitor No. 4/2024/; 3/2024; 2/2024; 1/2024; 6/2023

[India - GST Rate Structure and Exemptions in India: Comments from a Global Perspective](#)

Author: Brederode, R.F.W. vanPublished online: 17 May 20242024 (Volume 35), No. 4 (Next Issue)

Many countries, including India, apply a multi-rate VAT system and exemptions. The author in this article compares the rationale for a single VAT rate with the justifications generally given for apply...

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[Honduras - A Decade of VAT Reforms in Honduras: A Legislative Fixation on Exemptions](#)

Author: Ramos Obando, R.Published online: 15 May 20242024 (Volume 35), No. 3 (Next Issue)

In this article, the author examines the evolution of a decade (2013-2023) of VAT reforms in Honduras, focusing on legislative tendencies towards increasing VAT exemptions. This trend is analysed in c...

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[European Union - The Interplay between VAT and Customs: Liability and Deduction](#)

Author: Merx, M.M.W.D.Published online: 13 May 20242024 (Volume 35), No. 3 (Next Issue)

Dealing with VAT on import and export is complex, because of the interplay between VAT and customs legislation. In this article, the author discusses the liability for VAT and customs duties upon impo...

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[European Union - From Triangular to Quadrangular Operations in EU VAT](#)

Author: Echevarría Zubeldia, G.Published online: 13 May 20242024 (Volume 35), No. 3 (Next Issue)

If the VAT triangulation simplification could be applied to longer supply chains, many EU companies could significantly reduce the administrative burden of maintaining VAT registrations in multiple Me...

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[Japan - Japan Introduced Full VAT Liability Regime to Digital Platforms](#)

Author: Masuda, T. Published online: 13 May 20242024 (Volume 35), No. 3 (Next Issue)

In this article, the author discusses a new Japanese tax reform named the "Platform Taxation" regime, which is, in effect, the long-awaited Japanese adoption of the full VAT/GST liability regime that ...

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[European Union - Questioning the Proportionality of the ViDA Rules on the Platform Economy: Are We Veering Off Course?](#)

Author: Papis, M.; Sroka, E.T.Published online: 10 May 20242024 (Volume 35), No. 3 (Next Issue)

In this article the authors critically analyse the ViDA proposal's implications for platform sellers in the passenger transport and short-term accommodation sectors. The proposed rules for platforms a...

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[Luxembourg - Directors' Fees: A Significant Reform of the Luxembourg VAT Rules Ahead?](#)

Author: Loquet, E.; Karoutis, D.Published online: 18 April 20242024 (Volume 35), No. 3 (Next Issue)

With its ruling in the TP case, the ECJ addresses for the first time the issue of the VAT treatment of company directors and paves the way for a radical change of the Luxembourg VAT landscape. In this...

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[International - Overview of General Turnover Taxes and Tax Rates – January 2024](#)

Author: Annacondia, F. Published online: 2 April 20242024 (Volume 35), No. 2

Almost all countries levy a general turnover tax, i.e. a tax on essentially all goods and services supplied by manufacturers, traders and service providers. Those turnover taxes are mostly levied unde...

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[International - Substance over Form: Re-evaluating the Endurance of This Guiding Principle](#)

Author: Sánchez Gallardo, F.J.

Published online: 2 April 20242024 (Volume 35), No. 2

In this Column, the author argues that failure to comply with formal VAT obligations cannot prevent the exercise of substantive rights, in particular, the right to deduct VAT.

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[Australia - Taxing Financial Services under Australia's GST](#)

Author: O'Rourke, K. Published online: 28 March 20242024 (Volume 35), No. 2

The author considers that the assumption that financial services are too difficult to tax under a GST is flawed. When the GST was introduced in Australia, that flawed assumption led to the exempting ...

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[Germany - VAT on Investment Silver and Its Distorting Effects](#)

Author: Stiller, W. Published online: 26 March 20242024 (Volume 35), No. 2

The aim of this article is to illustrate the distorting effect of asymmetrical VAT treatment using the example of silver taxation in Germany. The author presents the development of the VAT framework f...

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[European Union - The VAT Treatment of "Reward Crowdfunding"](#)

Author: Bartosiewicz, A. Published online: 21 March 20242024 (Volume 35), No. 2

Crowdfunding is a fast-growing phenomenon of the new digital economy. Many different fundraising models exist, including donation, reward, pre-sale, loan and equity crowdfunding. In this article, the ...

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[European Union - Present and Future Challenges of the Special VAT Scheme for Travel Agents](#)

Author: Matesanz, F. Published online: 18 March 20242024 (Volume 35), No. 2

The special scheme for travel agents and tour operators was designed as a simplification measure to avoid multiple registration obligations for businesses in this sector and to allocate VAT revenues t...

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[European Union - Navigating the VAT Landscape: Unwrapping the Complexities of Gifts in Deco Proteste – Editores](#)

Author: Echevarría Zubeldia, G. Published online: 4 March 20242024 (Volume 35), No. 2

In the case of Deco Proteste – Editores, the ECJ has ruled that a low-value gift, such as an inexpensive tablet or smartphone, provided with a magazine subscription, should be considered part of a sin...

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[Argentina/Chile/Colombia/Costa Rica/Ecuador/Mexico/Paraguay - VAT on Cross-Border Digital Services in Latin America](#)

Author: Trevisiol, A.M. Published online: 5 February 20242024 (Volume 35), No. 1

In this article the author analyses the challenges that cross-border digital service providers face when dealing with Latin American countries. Compared to other regions, such as the European Union, L...

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[International - Practical Information on European VAT](#)

Author: Annacondia, F. Published online: 1 February 20242024 (Volume 35), No. 1

As is traditional in the first issue of each year, this overview presents the key features of the VAT systems of most European countries (both EU and non-EU), including standard and reduced VAT rates,...

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[International - The Impact of Artificial Intelligence Tools on the Professional Life of a VAT Adviser](#)

Author: Loquet, E. Published online: 30 January 20242024 (Volume 35), No. 1

As artificial intelligence (AI) is undoubtedly reshaping the professional life of VAT advisers, in this Column the author analyses the impact of AI tools in this respect.

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[International - The Role of Digital Platforms in Collecting VAT in Selected Countries in the Middle East](#)

Author: Alaradi, M.; Moosdorff, B. Published online: 23 January 20242024 (Volume 35), No. 1

In this article, the authors analyse the role of digital platforms in collecting VAT on services in some of the key jurisdictions in the Middle East. The authors discuss the rules and draw references ...

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[European Union - Warehouses in the VAT System of the European Union](#)

Author: Boros, A.E. Published online: 9 January 20242024 (Volume 35), No. 1

Warehouses are unavoidable parts of global trade. From a taxation point of view, the best-known are customs warehouses. However, the role of warehouses is also significant in the European Union's VAT ...

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[United Kingdom/European Union - A Strict Test for Economic Reality: The Concept of VAT Supply in Airtours](#)

Author: Ooi, V. Published online: 21 December 20232024 (Volume 35), No. 1

In this article, the author discusses the UK Supreme Court decision in the Airtours case and the two-step test done by Judge Lord Neuberger focusing on identifying a contractual obligation to make a s...

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[European Union - Is ViDA a Diva Deserving a Big Applause from 37.5 Million Unpaid Tax Collectors?](#)

Author: Lejeune, I. Published online: 30 November 20232023 (Volume 34), No. 6

In this Column, the author looks at the ViDA proposal, more specifically at the proposed digital reporting requirement (DRR) for B2B intra-Community supplies. She discusses why the EU Commission is pr...

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[Peru - VAT Credit in the Peruvian Tax System](#)

Author: Escalante Alpaca, G.A. Published online: 27 November 20232023 (Volume 34), No. 6

In this article, the author explains the requirements that need to be fulfilled for the VAT on acquisitions (input VAT) to be considered as credit as well as the difficulties that the taxpayers face f...

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[International - VAT Registration Thresholds in Europe](#)

Author: Annacondia, F. Published online: 14 November 20232023 (Volume 34), No. 6

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[Poland - Mandatory E-Invoicing from 2024 – Key Features of the System and European Background](#)

Author: Selera, P. Published online: 13 November 20232023 (Volume 34), No. 6

The National Electronic Invoicing System – commonly referred to as e-invoicing – is the next stage of the digitization of VAT obligations in Poland. After two years of operation of a voluntary system,...

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[European Union/Belgium - VAT and the Concept of Fixed Establishment: The Cabot Plastics Belgium Case](#)

Author: Tourmous, K.; Soldai, A. Published online: 8 November 20232023 (Volume 34), No. 6

In this article, the authors analyse an important ECJ decision in the Cabot case concerning the interpretation of the concept of fixed establishment for VAT purposes, and explain the practical consequ...

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[Poland - Digitalization of VAT Reporting in Poland](#)

Author: Lasiński-Sulecki, K. Published online: 7 November 20232023 (Volume 34), No. 6

The process of digitalization of VAT reporting has been progressing for years in many jurisdictions, including Poland. It started with allowing taxable persons to file their returns electronically as ...

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[Africa - VAT and the Cross-Border Digital Economy in Africa: An Issue of Non-Compliance or Design?](#)

Author: Habaasa, A. Published online: 3 November 20232023 (Volume 34), No. 6

Collecting VAT on cross-border e-commerce transactions has become a priority for states around the globe, including on the African continent. Following the international (OECD) guidelines, most countr...

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Cambridge: Cambridge University Press. 2022 (p. 83)

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