

Eu Vat Principles As Interpretative Aids To Eu Vat Rules

For more than 20 years, starting with the judgment in SDC (Case C-2/95), the Court of Justice of the European Union has provided guidance on the correct interpretation of the EU VAT provisions related to exempt financial (in particular, "related to payments") services supplied to banks and financial institutions. The principles established at the EU level have been adopted by the Italian tax authorities. In this article, the authors first illustrate the historical evolution of the matter, and then seek to suggest a possible application of the consolidated principles in order to extend the exempt treatment to the current economic scenario, which is characterized by increasing fragmentation and complexity of fintech services.

Fundamentals of EU VAT Law
Kluwer Law International B.V.

The European Union has evolved from a purely economic organisation to a multi-faceted entity with political, social and human rights dimensions. This has created an environment in which the concept of solidarity is gaining a more substantial role in shaping the EU legal order. This book provides both a retrospective assessment and an outlook on the future possibilities of solidarity's practical and

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theoretical meaning and legal enforcement in the ever-changing Union.

This book examines from a practical perspective the increasingly significant impact of European Community law on English domestic law and procedure. It examines both the general principles of how EC law is given effect in the English courts, and also the impact that EC law has had on a number of particular key areas of English law. The highly eminent team of contributors is drawn from members of the judiciary and leading academics and practitioners in the field. The volume will be welcomed by practitioners and scholars alike as an illuminating study of how the domestic legal community has responded to the challenges posed by a new legal system which seems fundamentally different in many respects from their own. From the Foreword by Lord Bingham of Cornhill, the Lord Chief Justice 'The book makes plain the pervasive influence of Community Law on broad swathes of our economic and social life. Through the medium of our national courts, Community Law has become a central feature of legal life, and it can no longer be seen (as perhaps it once was) as an arcane study pursued by a handful of eccentric lawyers with a taste for the occult This is a very interesting book, and a very timely one. The editors are to be congratulated on assembling an outstanding team of judges, practitioners and academics to address these

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important, topical and challenging issues.'

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.

Sales promotion techniques, or SPTs, are a common facet of consumer life, with many companies offering price reductions, bonuses, or other deals in order to attract or retain customers. Although VAT on advertising costs is in principle fully deductible, problems frequently arise when products are supplied as part of a sales promotion. This book provides the first in-depth investigation of the extent to which the current VAT treatment in the EU of the various SPTs corresponds to the core properties of the VAT, with particular attention to the so-called neutrality principle. With nuanced precision, the author catalogs the SPTs commonly used in practice. Then, revealing serious inconsistencies among the relevant rulings of the European Court of Justice, she goes on to propose specific amendments to the VAT Directive. Focusing on the importance for VAT of determining the presence of

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an SPT, she thoroughly analyzes such aspects of the VAT–SPT relationship as the following: What are the key considerations for effectively determining whether the supply of a benefit upon fulfillment of a certain condition by a customer constitutes an SPT or a barter? To what extent are the VAT consequences of the use of SPTs compliant with the principle of neutrality? What distinguishes the VAT treatment of an SPT whereby a sales promotor both finances and supplies a benefit from that of an SPT whereby a sales promotor finances but does not himself supply a benefit? What legislative changes can be made in order to reach a more ideal and clear VAT treatment of SPTs in the EU? Not only considering the principle of neutrality, but also the other key features and principles of EU VAT. The research is conducted mainly through a review of European legislation, policy documents, and CJEU case law and the Belgian interpretation thereof. Where room is left for different interpretations, some viewpoints of EU VAT in the Netherlands and the United Kingdom, as well as in the corresponding system of New Zealand, are considered. With the finely tuned analysis presented in this book, practitioners can ensure an appropriate argumentation on the VAT treatment of SPTs with national tax authorities or before courts. As the first overall study on the VAT treatment of SPTs, clearly discussing the issues and legislative gaps and

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making concrete suggestions for future legislation, it is sure to be welcomed also by academics and EU policymakers.

Featuring contributions from renowned scholars, *A Companion to European Union Law and International Law* presents a comprehensive and authoritative collection of essays that addresses all of the most important topics on European Union and international law. Integrates the fields of European Union law and international law, revealing both the similarities and differences Features contributions from renowned scholars in the fields of EU law and international law Covers a broad range of topical issues, including trade, institutional decision-making, the European Court of Justice, democracy, human rights, criminal law, the EMU, and many others

This insightful book focuses on the role of fiscal policy in common markets, especially in the context of the supranational constructs in the Gulf Cooperation Council, comprising Saudi Arabia, Kuwait, Bahrain, Qatar, the United Arab Emirates and Oman. It draws on the experience of the EU and the importance of VAT, and reflects on the other main common market in Central America. Although oil windfalls have opened a window of opportunity for the Gulf States, at the same time they have created numerous problems. In particular, the uncertainty associated with periods of boom and bust in the oil market has made the formulation and implementation of sound fiscal policies a formidable task. In this study, the distinguished authors present the background to current fiscal reforms and address the critical challenges facing the Gulf States including the choice between

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consumption and saving (or current needs and future requirements); intra-generational equity issues; the procyclicality of fiscal policy; fiscal sustainability and the prudent management of revenues from finite oil reserves. They examine the case for VAT to substantially replace customs duties, a significant source of non-oil revenue which would be lost as a result of free trade agreements between the GCC and key trading partners. They also demonstrate how an agreed design for VAT would assist in furthering economic integration, and enhance trade and exports. If properly sequenced, VAT would have a negligible impact on both inflation and the poor, and would be progressive in relation to the customs duties replaced. This highly topical book will be of great interest to academics specializing in public sector economics and public finance, and to national and international policymakers involved in fiscal reform.

Time is a crucial dimension in the application of any law. In tax law, however, where an environment characterized by rapid change on the national, European, and international levels complicates the provision of accurate legal advice, timing is particularly sensitive. This book is the first to analyse the relationship between time and three key areas of tax: treaties, EU law, and constitutional law issues, such as legal certainty and individual rights. Among the numerous timing issues arising out of applying tax rules, the book addresses the following: – time limits within which relief must be requested; – statutes of limitation for claiming a tax refund; – transitional issues relating to changes in tax treaties; – attribution of profits and expenses to a moving or closed-down business; – effect of tax-related CJEU decisions and EU directives; – compliance of exit tax regimes with free movement; – limits of retroactivity under principles protected by the EU Charter and the ECHR; and – conflict between efficiency of taxation and individual rights. Derived from a

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recent conference organized by the prestigious ATOZ Chair for European and International Taxation at the University of Luxembourg, the book brings together contributions from leading tax experts from various areas of tax practice, academia, and the judiciary. Among other issues, the book notably expands on how economic theory can inform a constitutional analysis of the timing of taxation. There is no other work that concentrates so usefully on the difficulties associated with applying tax rules – whether arising from treaties, jurisprudence, or policy – to changing circumstances over time. This book will quickly prove itself to be an indispensable resource for European tax lawyers, policymakers, company counsels, and academics. The International VAT/GST Guidelines present a set of internationally agreed standards and recommended approaches for the consistent application of VAT to international trade, with a particular focus on trade in services and intangibles.

Recent developments in direct taxes and VAT/GST Taxes – in general – have become the topic of broad legal and policy discussions. VAT and GST are often said to be the fiscal success story of the 20th century, as almost all developed countries levy VAT or GST or similar all-encompassing broad-based consumption taxes. Global trends in direct taxes are visible at the level of international players, such as the OECD. Due to the OECD's BEPS project, national tax systems are being significantly modified. This book aims at identifying and discussing the current global trends in both VAT/GST and direct taxes. In daily practice, VAT/GST and direct taxes should be regarded simultaneously. Therefore, the Master's theses contained in this book deal with and highlight numerous issues, challenges and opportunities found in both direct taxes and in the VAT/GST area, ranging from nexus in direct taxes and VAT/GST, recent developments in certain

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policy areas, the definition of taxable persons, tax abuse, non-discrimination rules, charities, transfer pricing, European State aid, immovable property, share deals etc. While the construction of VAT/GST and direct taxes differs, both taxes have similarities. The contributions in this book make a legal comparison of the recent developments in direct taxes and VAT/GST in the relevant fields, provide an analysis of the similarities and differences of the two taxation systems and highlight global trends in taxation.

Value-added tax (VAT) is a mainstay of revenue systems in more than 160 countries. Because consumption is a more stable revenue base than other tax bases, VAT is less distorting and hence more likely to encourage investment, savings, optimum labor supply decisions, and growth. VAT is not without criticism however, and faces its own specific technical and policy challenges. This book, the first to thoroughly evaluate VAT from a global policy perspective after over 50 years of experience with its intricacies, offers authoritative perspectives on VAT's full spectrum—from its signal successes to the subtle ways its application can undermine revenue performance and economic neutrality.

The contributors—leading tax practitioners and academics—examine the key policy issues and topics that are crucially relevant for measuring the success of the tax in the first part of the book, including: revenue generation and revenue efficiency; single rate versus multiple rates; susceptibility to fraud; exemptions and exceptions; compliance cost for businesses; policy and compliance gaps in revenue collection; adjustment rules caused by the transactional nature of the tax; transfer pricing issues; treatment of vouchers; permanent establishments and holding companies; payment of refunds; cross-border digital transactions; and supplies for free or below cost price. The second part offers six country reports—on New Zealand,

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Japan, China, Colombia, Ethiopia, and India—to demonstrate the different ways in which VAT operates in a variety of national economies. Whether a government is contemplating the imposition of a general consumption tax for the first time or new rules for applying an existing one, it is important for policymakers to keep central the aim to design a tax that realizes optimal efficiency and causes minimal distortions. This invaluable book serves as an expert guide to VAT policy development in this area. It will be welcomed not only by concerned government officials but also by tax professionals (both lawyers and accountants) and academics in tax law. The most important and recent judgments of the CJEU Considering the ever increasing importance of indirect taxation as a source of revenue for governments, the intensifying complexity of legal framework, and the proliferating number of countries adopting indirect taxation, it is essential to scrutinize how the law is actually applied in practice. The primary driving force in this area is, undoubtedly, the Court of Justice of the European Union. This book analyzes selected topics (e.g., abuse and anti-avoidance measures, taxable base and rates, treatment of Public Bodies, exemptions, and deductions) by examining the most prominent and recent judgments of the Court of Justice of the European Union. Experts from all over the world, not just from academia but also government representatives and tax practitioners, have provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis. The current European VAT legislation encompassing insurance and financial services, including intermediation thereof, dates back to the adoption of the Sixth VAT Directive in 1977. The definitions do not, however, encompass the current complexity of insurance and financial transactions. This has resulted in considerable confusion for fiscal

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authorities and for businesses when deciding upon the application of the VAT exemption. As the correct VAT treatment has a significant economic impact on businesses, a great number of cases have been referred to the Court of Justice of the European Union. This is also the reason why the European Commission presented its proposal for the future treatment of insurance and financial services, including intermediation thereof, in November 2007. The political process has not yet been finalised and if the Commission's proposal is agreed upon, the question of understanding the definitions still exists. This book deals with the exemption for intermediation of insurance and financial services within European VAT. This implies analysing the methods of interpretation applied by the Court of Justice of the European Union when interpreting the provisions regarding insurance and financial services. Furthermore, the current definitions for intermediation of insurance and financial services as provided for in the VAT Directive are analysed and conclusions are made in order to define a single concept of intermediation. These analyses are followed by various practical scenarios from case law of the Member States concerning intermediation of insurance and financial services. Finally, comments based on the analyses carried out are given on the European Commission's proposal for amending the VAT Directive and the accompanying Regulation regarding intermediation of insurance and financial services.

EUCOTAX (European Universities Cooperating on TAXes) is a network of tax institutes currently consisting of eleven universities: WU (Vienna University of Economics and Business) in Austria, Katholieke Universiteit Leuven in Belgium, Corvinus University of Budapest, Hungary, Universite Paris-I

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Pantheon-Sorbonne in France, Universitat Osnabruck in Germany, Libera, Universita Internazionale di Studi Sociali in Rome (and Universita degli Studi di Bologna for the research part), in Italy, Fiscaal Instituut Tilburg at Tilburg University in the Netherlands, Universidad de Barcelona in Spain, Uppsala University in Sweden, Queen Mary and Westfield College at the University of London in the United Kingdom, and Georgetown University in Washington DC, United States of America. This network aims at initiating and coordinating both comparative education in taxation, through the organisation of activities such as winter courses and guest lectures, and comparative research in the field, by means of joint research projects, international conferences and exchange of researchers between various countries. European Union law barely deals with procedural questions even though they are essential for proper implementation of European Union law. The European Court of Justice has developed procedural principles in its rulings which also affect proceedings before national authorities. This is due to the fact that the principle of procedural autonomy of the Member States finds its limits where European Union law might be infringed. Therefore, domestic procedural principles and rules of the EU countries need to be interpreted in the context of European Union law requirements. This timely work seeks to

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identify the differences between the domestic procedural rules and principles of an array of EU and non-EU countries and analyse them in the context of European Union law requirements. Specific attention is paid to the impact of State aid rules on procedural law in tax matters, on constitutional law requirements as well as tax treaty law issues. Since customs law is already harmonized in the form of the Community Customs Code, it serves as a starting point to examine the extent to which harmonized procedural law is possible. Harmonized procedural law is also discussed in the context of a possible future Common Consolidated Corporate Tax Base as well as an EU tax levied at the European Union level. Insurance constitutes a significant part of the financial services sector and is one of the foundations of modern economy and society. In the design of tax laws, however, whether and how to tax insurance is a complex issue that has become particularly controversial in the area of value-added tax (VAT). In the European Union, as in most of the world, insurance is exempt from VAT, but New Zealand and Australia do not follow this practice. Given that New Zealand's simple, comprehensive goods and services tax (GST) – called 'the world's purest value-added tax' – and its modified Australian version do not appear to suffer from the shortcomings in efficiency and effectiveness that plague European VAT, a comparison of the two

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systems is in order. This book is not only the first comparative in-depth study of the treatment of insurance in the two systems, but also the first comprehensive legal research devoted to the treatment of insurance in EU VAT published in English. Among the underlying issues and topics treated by the two systems covered are the following: – who has a right to deduct input VAT in relation to supplies inherent in insurance arrangements and to what extent; – what constitutes a supply of insurance and consideration for such a supply; – what transactions fall within the scope of the VAT Directive’s exemption for insurance; and – drawing a line between insurance and saving. The analysis is grounded in a methodology in which concepts of European VAT are compared with concepts performing the same function in the Australian and New Zealand GST laws. The author concludes with proposals for reform in EU VAT in the light of experience in these two major non-EU countries. Given that it has been proven that exemptions from VAT (such as insurance) cause a significant number of economic distortions and inefficiencies, this study represents a major contribution to a topical debate in European VAT law. It will be welcomed by taxation authorities, interested policymakers, practitioners, and scholars not only in Europe but worldwide.

Most major economies use a value added tax (VAT)

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which is a derivation of the French 1954 *taxe sur la valeur ajoutée*. The initial imposition of VAT in France and its spread around the world have been driven by economic reasons. This book focuses on one of these economic triggers: the neutrality of VAT as regards the functioning of the economy. It demonstrates that the reason VAT was chosen in France and why thereafter it spread around the world was because it offered the possibility to collect governmental revenue while allowing the economic forces of the market to interplay without being adversely affected. The prerequisite conditions for the existence of VAT neutrality are therefore identified herein along with an overview of the VAT mechanism, demonstrating that the concept of neutrality is built into the VAT system in a manner that allows for the preservation of the natural functioning of the market. After the definition of VAT neutrality is set forth, the elements that comprise VAT neutrality are tested against the realities on the ground and the issues that infringe the neutrality of VAT are identified and analysed. In conclusion, remedies for these issues are being sought by a review of the causes of infringement of VAT neutrality in the perspective of selected proposals for modified VAT systems. These proposals include redesignating the place where VAT is levied and improving VAT collection. Ultimately, the proposed solution has recourse to the roots of VAT together

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with the most advanced technological tools available to give back to VAT the power to levy revenue while letting the economic forces of the market interplay without instigating any adverse influence.

The Court of Justice has been alluding to 'abuse and abusive practices' for more than thirty years, but for a long time the significance of these references has been unclear. Few lawyers examined the case law, and those who did doubted whether it had led to the development of a legal principle. Within the last few years there has been a radical change of attitude, largely due to the development by the Court of an abuse test and its application within the field of taxation. In this book, academics and practitioners from all over Europe discuss the development of the Court's approach to abuse of law across the whole spectrum of European Union law, analysing the case-law from the 1970s to the present day and exploring the consequences of the introduction of the newly designated 'principle of prohibition of abuse of law' for the development of the laws of the EU and those of the Member States.

The most important and recent judgments of the CJEU Considering the ever increasing importance of indirect taxation as a source of revenue for governments, the intensifying complexity of the legal framework, and the proliferating number of countries adopting indirect taxation, it is essential to scrutinize how the law is actually applied in practice. The

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primary driving force in this area is, undoubtedly, the Court of Justice of the European Union. This book analyses selected topics (e.g. fundamental principles and VAT, administrative cooperation in VAT, taxable base and rates, exemptions, and deductions) by examining the most prominent and recent judgments of the Court of Justice of the European Union. Experts from all over the world, not just from academia but also government representatives and tax practitioners, have provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis.

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representatives and tax practitioners, have provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis.

A breadth of new digital platforms has dramatically expanded the range of possibilities for exchanging anything required by business or personal needs from accommodation to rides. In the virtual marketplaces shaped and ruled by these novel matchmakers, rather than by a single centralized entity, value is created through the granular interaction of many dispersed individuals. By allowing instantaneous and smooth interaction among millions of individuals, platforms have indeed pushed the digital frontier farther and farther, so as to include within it even services once not capable of direct delivery from a remote location such as accommodation and passenger transport. Legal disruption is also underway with foundational dichotomous categories, such as those between suppliers and customers, business and private spheres, employees and self-employed, no longer viable as organizational legal structures. This is the essential background of the first book to relate what is synthetically captured under the umbrella definition of 'sharing economy' to key features at the core of European Value Added Tax (EU VAT) and to look at the feasibility of a reformed EU VAT system capable of addressing the main challenges

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posed by these new models of production, distribution and consumption of goods and services. Specifically, the study analyses five legal propositions underpinning the current EU VAT system as the following: taxable persons; taxable transactions; composite supplies; place of supply rules; and liability regimes for collection and remittance of VAT. Exploration of these five legal propositions is meant to assess the practical feasibility of shoehorning the main sharing economy business models – notably, those available in the accommodation and passenger transport sectors – into the framework of existing EU VAT provisions. The author further draws on the normative standards of equality, neutrality, simplicity, flexibility and proportionality to test the ‘reflexes’ of the current EU VAT system in the sharing economy domain. Opportunities for reform of the current EU VAT system are in turn evaluated with each chapter including cogent proposals in the form of incremental and targeted amendments to the current EU VAT provisions. As the first comprehensive analysis of the treatment of the sharing economy for VAT purposes, the book provides not only a theoretical framework for future studies in the tax field but also indispensable practical guidance for VAT specialists confronting daily with the many challenges ushered in by the sharing economy. Moreover, the various solutions and recommendations advanced in the

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book offer valuable insights to international and national policymakers dealing with similar issues under other VAT systems.

The most important and recent judgments of the CJEU Given the ever increasing importance of indirect taxation as a source of revenue for governments, and the increasing complexity of legal frameworks as well as the increasing number of countries adopting indirect taxation, it is highly important to closely watch how the law is actually applied in practice. The main driving force in this area is undoubtedly the Court of Justice of the European Union. Upon the European Commission's initiative the Institute for Austrian and International Tax Law started a research project which will not only lay the groundwork for a thorough analysis but also keep track of the ongoing developments in this area. This book places special focus on the role of the Court of Justice of the European Union seen from different perspectives. Moreover, it analyses selected topics (e.g. abuse and anti-avoidance measures, taxable base and rates, treatment of Public Bodies, exemptions, and deductions) by looking at the most important and recent judgments of the Court of Justice of the European Union. Experts from all over the world, not just from academia but also government representatives and tax practitioners, have given their input and helped us put together what is an informative and worthy

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read for anyone dealing with indirect taxation on a professional basis.

In its most advanced form, e-commerce allows unidentified purchasers to pay obscure vendors in 'electronic cash' for products that are often goods, services and licenses all rolled into one. This book considers the implications for the domestic and international tax systems of the growth of e-commerce. It covers a wide variety of activities, from discussion of the principles governing direct and indirect taxation, to explanation of the implementation and use of e-commerce on the part of businesses as well as the application of existing tax principles in this field. With its focus on the broader issues surrounding the expansion of e-commerce and its attention to the problems arising internationally in this field, *Global Perspectives in E-Commerce Taxation Law* will appeal to scholars worldwide.

Have national judges started treating the provisions of the European Convention on Human Rights the same way they treat the EC law's norms? In order to answer this question, the editors of this book included scholars from the countries that are members both of the EU and the Council of Europe. The book collects the proceeding of an international conference held January 16-17, 2010, at the Scuola Superiore Sant'Anna of Pisa.

"The principle of non-discrimination plays a vital role

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in international and European tax law. This dissertation analyses the interpretation given to that principle in tax treaty practice and in the direct tax case law of the Court of Justice of the European Union (ECJ) on the fundamental freedoms. The objective of this analysis is twofold: to give a clear and thorough overview of both standards and to determine whether they share a common, underlying principle of non-discrimination. In order to achieve these objectives, a comprehensive selection of case law is discussed from the perspective of the two constitutive elements of discrimination, comparability and the existence of different treatment. Moreover, attention is drawn to the question whether a domestic measure that is found to be discriminatory may nevertheless be justified on the basis of reasons of public interest. Finally, the possible interplay between both standards is addressed. First, the partial overlap of the two non-discrimination rules may cause frictions. Complex triangular situations are possible, with conflicting rules giving rise to interpretation problems. A second issue discussed in this context is whether national courts of EU Member States are influenced by ECJ case law on the fundamental freedoms when interpreting the non-discrimination provision in tax treaties. Given the deficiencies of that provision, courts may be tempted to draw inspiration from the European standard. The relevant case law is discussed in order to determine

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whether there is indeed such an influence, and whether such an influence is appropriate."--Extracted from publisher website on May 20, 2015.

Parties to cross-border disputes arising anywhere in the vast Portuguese-speaking world – a community of more than 230 million in a space that offers a wide array of investment opportunities across four continents – increasingly seek Portugal as their preferred seat of arbitration. A signatory to all relevant international conventions, Portugal has proven to be an ‘arbitration-friendly’ jurisdiction. This volume is the first and so far only book in English that provides a thorough, in-depth analysis of international arbitration law and practice in Portugal. Its contributing authors are among the most highly regarded legal names in the country, including scholars, arbitrators, and practitioners. The authors describe how international arbitration proceedings are conducted in Portugal, what cautions should be taken, and what procedural strategies may be suitable in particular cases. They provide insightful answers to questions such as the following: What matters can be submitted to arbitration under Portuguese law? What are the validity requirements for an arbitration agreement? How do the State courts interact with arbitration proceedings and what is the attitude of such courts toward international arbitration? What are the rules governing evidentiary matters in arbitration? How is

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an arbitration tribunal constituted? How are arbitrators appointed? How may they be challenged? How can an international arbitral award be recognized and enforced? How does the Portuguese legal system address the issue of damages and what specific damages are admitted? How are the costs of arbitration proceedings estimated and allocated? The book includes analyses of arbitration related to specific fields of the law, notably sports, administrative, tax, intellectual property rights (especially regarding reference and generic medicines), and corporate disputes. Each chapter provides, for the topics it addresses, an examination of the applicable laws, rules, arbitration practice, and views taken by arbitral tribunals and state courts as well as those of the most highly considered scholars. As a detailed examination of the legal framework and of all procedural steps of an arbitration in Portugal, from the drafting of an arbitration agreement to the enforcement of an award, this book constitutes an invaluable resource for parties involved in or considering an international arbitration in this country. The guidance that it seeks to provide in respect of any problem likely to arise in this context can be useful to arbitrators, judges, academics, and interested lawyers.

The preliminary reference procedure under Article 267 TFEU is the keystone of the EU judicial system and its legal order. Based on a dialogue between the

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Court of Justice and national courts, it is strictly linked to the protection of the rights that individuals derive from EU law. This book focuses on this procedure from the perspective of the right to effective judicial protection, in light of Article 19(1), second subparagraph, TEU and Article 47 of the Charter of Fundamental Rights of the EU. It explores the level of protection that is ensured to individuals in order to access to the Court of Justice through preliminary references on the validity of EU acts and on the interpretation of EU law. The book offers a threefold perspective on preliminary references, through an analysis of the case law of the Court of Justice itself, of the European Court of Human Rights in relation to Article 6(1) ECHR, and of the constitutional courts of Austria, Croatia, Czech Republic, Germany, Slovakia, Slovenia, and Spain, where the national courts' refusals to refer can lead to the violation of national constitutional rights. It further investigates the obligations for Member States and national courts in the framework of the preliminary reference procedure and how the right to effective judicial protection affects them. The examination outlines the implications that could flow from the recognition of a right for individuals to have a question referred to the ECJ, as part of the right to effective judicial protection under EU law, in particular its nature and its enforcement. Building upon the existing system of sanctions for the

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violations of the obligation to submit a preliminary question, the book advances some proposals to rethink the current system of remedies.

Determining the burden of proof in tax law cases is usually what contributes most to the case's outcome. Legal presumptions – those inferences that are laid down in the law rather than being the result of the court's reasoning – play a critical role in such determinations. This very useful book uncovers the details of such presumptions which are shared among European tax law systems, thus revealing a remarkably clear path through the course of a tax law case in any Member State in the context of EU law. Referring to both legal theory and relevant case law, the author assesses whether and to what extent national legal presumptions may be deemed to be consistent with EU law, and when this is not the case, under which conditions they may be reconciled. The analysis unfolds along such avenues as the following: – the meaning of the concept of legal presumption as developed by legal theory and authoritative academic literature; – special considerations regarding presumptions in customs law, VAT, and direct taxation (harmonized and unharmonized); – how tax authorities use presumptions to simplify the assessment of tax and tackle tax avoidance or evasion, particularly in cross-border situations; – justifications asserted by the Member States in relation to restrictions on

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fundamental freedoms; and – standards of compatibility for national legal presumptions with EU law resulting from CJEU case law. With reference to national experience, using Italy and Belgium as specific examples, the analysis culminates in an elaboration of criteria for legal presumptions capable of meeting the test of compatibility with EU law. As an in-depth investigation of possible inconsistencies and conditions for the coexistence of EU and Member State tax law, this book will be welcomed by both taxation authority officials and taxpayer counsel. The understanding it imparts on the actual impact of EU law on the recourse to legal presumptions by national tax legislatures and the protection of European taxpayers is unsurpassed.

Peer-to-peer (P2P) networks – decentralized group structures allowing anyone to easily download and share resources online – already play a critical role in the distribution of digital content. Most of the debate on P2P heretofore has focused on copyright issues. However, as the basis for legitimate business models a number of companies have already quietly embraced, P2P has a largely unknown and underestimated impact on taxation, with vast repercussions on the development of mature, profitable markets. This book analyses the current framing for digital and media supplies provided via P2P technologies through the lens of an interdisciplinary approach drawing on tax law, computer science, economics, copyright law, and business studies. VAT concepts such as those of economic activity and taxable

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person, taxable transactions, consideration, barter and taxable amount, and territoriality rules are discussed in connection with P2P, as is the evaluation of VAT liability for P2P operations in the presence of copyright infringement. Topics and issues considered include: - centralized and decentralized P2P networks; - free-riding problems; - identifying actors in P2P networks for VAT purposes; - P2P and place of supply; and - pros and cons of integrating P2P with taxation regimes and especially VAT systems. The analysis draws on a vast range of sources, including EU legislation and case law, tax law literature and doctrine, international conventions and treaties, Council of Europe and OECD documents, ECHR case law, and official documents and cases from key jurisdictions worldwide, offering the first thoroughly grounded approach to overcoming the lack of understanding and awareness of ongoing changes currently separating the digital economy and traditional taxation systems, and a solid platform for discussion to the diverse communities of researchers and professionals interested in P2P.

This book explores the relationship between populism or populist regimes and constitutional interpretation used in those regimes. The volume discusses the question of whether contemporary populist governments and movements have developed, or encouraged new and specific constitutional theories, doctrines and methods of interpretation, or whether their constitutional and other high courts continue to use the old, traditional interpretative tools in constitutional adjudication. The book is divided into four parts. Part I contains three

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chapters elaborating the theoretical basis for the discussion. Part II examines the topic from a comparative perspective, representing those European countries where populism is most prevalent, including Austria, Croatia, the Czech Republic, Greece, Hungary, Italy, Poland, Romania, Spain, and the United Kingdom. Part III extends the focus to the United States, reflecting how American jurisprudence and academia have produced the most important contributions to the theory of constitutional interpretation, and how recent political developments in that country might challenge the traditional understanding of judicial review. This section also includes a general overview on Latin America, where there are also some populist governments and strong populist movements. Finally, the editors' closing study analyses the outcomes of the comparative research, summarizing the conclusions of the book. Written by renowned national constitutional scholars, the book will be essential reading for students, academics and researchers working in Constitutional Law and Politics.

This book brings together a landmark collection of essays on tax law and policy to celebrate the legacy of Professor Judith Freedman. It focuses on the four areas of taxation scholarship to which she made her most notable contributions: taxation of SMEs and individuals, tax avoidance, tax administration, and taxpayers' rights and procedures. Professor Freedman has been a major driving force behind the development of tax law and policy scholarship, not only in the UK, but worldwide. The strength and diversity of the contributors to this book

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highlight the breadth of Professor Freedman's impact within tax scholarship. The list encompasses some of the most renowned taxation experts worldwide; they include lawyers, economists, academics and practitioners, from Britain, Canada, Portugal, Australia, Germany, Italy, Malta, Ireland, and Ukraine.

Value added tax (VAT) is responsible for generating approximately €903 billion per year in tax revenues across the European Union – revenues that play a huge role in budgetary policymaking in the Member States. This extremely useful book provides not only a thorough description of the current state of EU VAT law, but also a detailed explanation of the system's rationale and its legislative provisions. It puts the elements of the system in perspective and shows how they are linked to each other. The focus lies on the rules which can be deduced from the sources of EU VAT law and on their application in practice. The systematic presentation covers such issues and topics as the following:

- sources of EU VAT law, including principles derived from CJEU case law;
- principles underlying the EU VAT system;
- relations among the layers of VAT law – primary and secondary EU law, national law;
- how to apply the VAT legislation and case law;
- allocation of taxing rights (place of supply rules);
- invoicing requirements and other administrative obligations;
- exemptions, VAT rates and the taxable amount;
- the right of deduction of input VAT;
- intra-Community transactions, importation and exportation;
- immovable property; and
- how far a national court must and can go in interpreting national provisions in the light of the VAT Directive and the

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principles underlying the VAT system. The book follows the structure of the VAT Directive/VAT determination scheme, with additional topical chapters on immovable property, intra-Community transactions, and importation and exportation of goods. With its detailed attention to the meaning and interpretation of each legislative provision and court ruling, this book serves as an incomparable guide for practitioners. Its emphasis on the rationale and systematics of the EU VAT system make it an indispensable reference for all tax law professionals and researchers.

The most important and recent judgments of the CJEU Considering the ever increasing importance of indirect taxation as a source of revenue for governments, the intensifying complexity of the legal framework, and the proliferating number of countries adopting indirect taxation, it is essential to scrutinize how the law is actually applied in practice. The primary driving force in this area is, undoubtedly, the Court of Justice of the European Union. This book analyses selected topics (e.g. the Charter of Fundamental Rights of the European Union and VAT, taxable base and rates, exemptions, and deductions) by examining the most prominent and recent judgments of the Court of Justice of the European Union. Experts from all over the world, not just from academia but also government representatives and tax practitioners, have provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis.

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