EU Tax: Additional information and statistics
Relevance of EU tax law

Measured by reference to number of cases
Relevance

**Graph 1**: Number of (pending) direct tax cases before the ECJ as of 1 January 2010
Graph 2: Success rate – Taxpayers 76%, Member States 24%
Graph 3: Source and Residence State Discrimination
• High relevance
  – Declining?

• Increasing success of Member States
  – Reasons?

• Increasing number of cases regarding the residence state
  – Explanation?
History of EU Tax Law:
Milestones in European Tax Policy


Pre-Draft of a Multilateral Tax Treaty (11.414/XIV/68-D)

Communication from the Commission Action Programme for Taxation, COM(75)391 final

Körperschaftsteuer und Einkommensteuer in den Europäischen Gemeinschaften (1971) (van den Tempel Report)


Milestones – 1970 to 1977


Communication from the Commission on Community Action to Combat International Tax Evasion and Avoidance, COM(84)603 final

Communication from the Commission on Fiscal Measures Aimed at Encouraging Cooperation Between Undertakings of Different Member States, COM(85)360 final

Milestones – 1978 to 1985
1986


1987
Guidelines on Company Taxation, SEC(90)601 final

1989

1990
- Commission Communication subsequent to the conclusions of the Ruling Committee indicating guidelines on company taxation linked to the further development of the internal market, SEC(92)1118 final


1993
Milestones – 1986 to 1993

1986
Communication from the Commission on Tax Measures to be Adopted by the Community in Connection with the Liberalization of Capital Movements, COM(89)60 final
Milestones – 1994 to 2001

Communication from the Commission on The Improvement of the Fiscal Environment of Small and Medium Sized Enterprises, COM(94)206 final

Commission Recommendation 94/390/EC of 25 May 1994 concerning the taxation of small and medium-sized enterprises

Commission Recommendation 94/79/EC of 21 December 1993 on the taxation of certain items of income received by non-residents in a Member State other than that in which they are resident, [1994] OJ L 39, p. 22.


Communication from the Commission on Tax policy in the European Union – Priorities for the years ahead, COM(2001)260 final

Economic and Social Committee – Opinion on Direct and Indirect Taxation, [1996] OJ C 82, p. 49

Taxation in the European Union – Discussion paper for the Informal Meeting of ECOFIN Ministers, SEC(96)487 final


Opinion of the European Economic and Social Committee on Fiscal competition and its impact on company competitiveness, ECO/067


Communication from the Commission on **Dividend taxation of individuals in the Internal Market**, COM(2003)810 final


**Communication from the Commission The Contribution of Taxation and Customs Policies to the Lisbon Strategy**, COM(2005)532 final


Milestones – 2002 to 2005
Milestones – 2006 to 2009

- Report from the Commission Implementing the Community Lisbon Programme: Progress to date and next steps towards a Common Consolidated Corporate Tax Base (CCCTB), COM(2006)157 final
- Communication from the Commission concerning the need to develop a co-ordinated strategy to improve the fight against fiscal fraud, COM(2006)254 final
- Communication from the Commission Co-ordinating Member States' direct tax systems in the Internal Market, COM(2006)823 final
- Communication from the Commission Exit taxation and the need for co-ordination of Member States’ tax policies, COM(2006)825 final
- Communication from the Commission on the work of the EU Joint Transfer Pricing Forum in the field of dispute avoidance and resolution procedures and on Guidelines for Advance Pricing Agreements within the EU, COM(2007)71 final.
- Communication from the Commission on the application of anti-abuse measures in the area of direct taxation – within the EU and in relation to third countries, KOM(2007)785 final
- Proposal for a CCCTB?

Timeline:
- 2006
- 2007
- 2008/09/10
Development of Secondary EC Tax Law
Timeline: Parent-Subsidiary-Directive


Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded – Appendix II, 9, [2003] OJ L 236, p. 555.


Proposal for a Council Directive on a common system of taxation applicable to interest and royalty payments made between parent companies and subsidiaries in different Member States, COM(90)571 final. — Replaced by COM(93)196 final, and withdrawn on 9 December 1994.


Act concerning the conditions of accession of the Kingdom of Norway, the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded, Annex I, XI.B.I, [1994] OJ C 241, p. 196.


Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded – Appendix II, 9, [2003] OJ L 236, p. 555.


Timeline: Merger Directive