



UNIVERSITÀ DEGLI STUDI DI BERGAMO

An EU Policy for the Future of International Tax Law

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Summary

- Preliminary remarks
- Indirect Taxation
 - VAT
 - FTT
- Income Taxation
 - Individual Taxation
 - Corporate Taxation
- Issues for an EU tax policy in international tax law



Preliminary Remarks [1]

- Two-track reaction to the globalization:
 - Tax co-operation, with focus on the exchange of information
 - BEPS, an holistic approach fostering the creation of international tax standards



Preliminary Remarks [2]

- Multitasking character of the EU tax policy
 - Sectors
 - Methods



Indirect Taxation

- VAT
 - Few International problems
 - OECD Coordination
- FTT
 - International origin
 - Legal issue



Income Taxation

- **Legal frameworks:**
 - EU International level (Internal Market)
 - International level (Third Countries)
- **Instruments:**
 - Harmonization/Approximation
 - Coordination
- **Methods:**
 - Comprehensive
 - Piecemeal approach



Individual Income Taxation [1]

- **EU Legal Framework**
- The focus is on the obstacles within the Internal Market (*Tax policy in the European Union – priorities for the years ahead* (COM(2001) 260 final and *Removing cross-border tax obstacles for EU citizens*, COM(2010) 769 final)
- Mutual Assistance and Exchange of Information
- Coordination
- Piecemeal Approach (exit taxes; inheritance taxes, pensions)



Individual Income Taxation [2]

- **International Framework**
 - The EU does not have a specific international policy regarding individual income taxation



Corporate Income Taxation [1]

- **EU International Framework**
- **Aims:**
 - Remove Discrimination and (Juridical) Double Taxation
 - Prevent Non-Taxation and Abuse
 - Reduce Compliance Costs
- **Methods:**
 - CCCTB vs. Piecemeal Approach



Corporate Income Taxation [3]

- **International Framework**
- **Aims:**
 - Coordination of tax treaties in relation to third States
 - “Tax Good Governance”, i.e. transparency, exchange of information and fair competition
- **Method:**
 - Coordination



Issues for an EU tax policy [1]

1. Reduce the gap: Coordination of the (EU) international taxation of companies excluded from the CCCTB
 - Double Taxation (e.g. exit taxation, TP)
2. Does the Internal Market need the coordination of International tax policy? If so, which one?



Issues for an EU tax policy [2]

3. The approximation/coordination requires common standards for the protection of taxpayers
4. EU Budget



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Thank you!

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