EUROPEAN TAXATION

Volume 54 - Number 7 - 2014

Articles
Luxembourg
- The Tax Treatment of Permanent Establishments
European Union
European Union
- Alive and Deadly – The European Financial Transaction Tax through Enhanced Cooperation: Current Progress
Germany
- Germany's Tax Treaty Negotiation Policy

EU Update

CFE News

What's Going On In ... 
European Union; Finland; Lithuania
Articles

Luxembourg
The Tax Treatment of Permanent Establishments – Oliver R. Hoor 287
In an article published in European Taxation 4 (2014), the author outlined the differences between the permanent establishment concept under Luxembourg domestic law and that applicable for tax treaty purposes. This article builds on this discussion, focusing specifically on the tax treatment of permanent establishments under Luxembourg tax law and applicable tax treaties.

European Union
In this article, the author discusses amendments to the VAT rules on telecommunications, broadcasting and electronic services supplied by EU service providers to EU non-taxable customers, which will take effect on 1 January 2015.

European Union
Alive and Deadly – The European Financial Transaction Tax through Enhanced Cooperation: Current Progress – Adrian Cloer and Stefan Trencsik 307
The financial transaction tax has its issues: it is probably one of the few taxes that the European Union has been demanding as a response to the financial crisis. At the same time, it is a highly controversial tax. This article provides an overview of the latest developments, taking into account the lawsuit filed by the government of the United Kingdom, the Resolution of the European Parliament of 3 July 2013 and the view of the EU Council’s legal services division.

Germany
Germany’s Tax Treaty Negotiation Policy – Marisa Lipp 313
In this article, the author discusses the Federal Ministry of Finance’s Basis for Negotiation of Agreements for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital, which was published on 14 April 2013 (revised 22 August 2013), which is intended to be the basis for future treaty negotiations and treaty revisions between Germany and its partner states.

EU Update

CFE News
Opinion Statement ECJ-TF 2/2014 of the CFE on the Decision of the European Court of Justice in Sabou (Case C-276/12), Concerning Taxpayer Rights in Respect of Exchange of Information upon Request – CFE ECJ Task Force 318

What’s Going On In ...

European Union
Horizontal Discrimination and EU law: The Sopora Case – Gerard Meussen 322
In this note, the author comments on the pending Sopora case (Case C-512/13), which addresses the issue of horizontal discrimination, meaning discrimination by the home state between different groups of non-residents. The author examines the issue in the broader context and provides comments on the possible outcome of the case.

Finland
Transfer of Assets Regime Applicable to US Company’s PE under Tax Treaty Non-Discrimination Rule – Martti Nieminen 325
This note examines the Supreme Administrative Court’s decision in KHO 2013:169 (25 October 2013), wherein a US resident company claimed that the Finnish transfer of assets rules resulted in prohibited discrimination of its Finnish PE under the Finland-United States Income and Capital Tax Treaty (1989).
Lithuania
Private Equity Funds in Lithuania: Legal and Tax Aspects – Robertas Degesys

This note outlines the regulatory framework and tax regime applicable to collective investment undertakings for well-informed investors (private equity funds).

Cumulative Index

<table>
<thead>
<tr>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>331</td>
</tr>
<tr>
<td>335</td>
</tr>
</tbody>
</table>