

Movement of Persons and Tax Mobility in the European Union: Changing Winds

Editor: Ana Paula Dourado

I. Tax Policy for the European Monetary Union

Tax Mobility in the European Union: Present and Future Trends

Ana Paula Dourado (University of Lisbon)

EU at the Crossroads in 2011: EMU and/or Internal Market?

Frans Vanistendael (University of Leuven, IBFD)

II. Transfer of Corporate Residence & Insolvency Proceedings

Cross-border Transfer of Seat and Companies' Freedom of Establishment in the EU – Where are we Now?

António Frada (Catholic University of Oporto)

The Localization of Companies from the Perspective of Insolvency Law: the Concept of COMI

Michael Veder (University of Utrecht)

III. Transfer of Corporate Residence, Shareholders Residence & Exit Taxes

Exit Taxes on Companies

Otto Marres (University of Amsterdam)

Taxation of Unrealized Profits on the Occasion of a Transfer of Company Seat or Assets

Richard Lyal (EC Commission)

IV. The Merger Directives

Cross-border Mergers and Corporate Mobility in the European Union: Toward a Difficult Balance

Federico M. Mucciarelli (University of Bologna)

National Measures to Counter Tax Avoidance under the Merger Directive

Joachim Englisch (University of Münster)

'Packaging' in the Light of the Netherlands Supreme Court's Case Law, the Merger Directive and the Proposed CCCTB Directive

Jan van de Streek (University of Amsterdam)

V. Workers' Mobility

The Reach of EU Citizenship Rights for "Static" EU Citizens: Time to Move On?

Iris Goldner Lang (University of Zagreb)

Social Security Issues and Taxation of Frontier Workers – The Case of Pensions

Cécile Brokelind (University of Lund)

VI. Taxation of Groups & CCCTB

Taxation of Groups and CCCTB

Guglielmo Maisto (Catholic University of Piacenza)

Possible effects of a Common Consolidated Corporate Tax Base on Tax Bill and Tax Budget

Reinald Koch/Andreas Oestreicher/Dorothea Vorndamme/Stefan Hohls (Georg-August-University Goettingen, Mannheim)

Formulary Taxation and Transfer Pricing: the Good, the Bad, and the Misguided

Yariv Brauner (University of Florida)

Formulary Apportionment in the EU and the US: A Comparative Perspective on the Sharing Mechanism of the Proposed Common Consolidated Corporate Tax Base

Walter Hellerstein (University of Georgia)

Publication date and further details about the book will be announced on www.ibfd.org.



20% discount offer on GREIT Conference books

Human Rights and Taxation in Europe and the World

Editors: Georg Kofler, Miguel Poiates Maduro and Pasquale Pistone

Increasing globalization and the restructuring of the European legal framework by the Treaty of Lisbon are important factors to suggest that the traditional separation of spheres between taxation and human rights should be revisited. This book examines the issues surrounding the impact of the Lisbon Treaty on the guarantee and enforcement of human rights in the area of EU (tax) law and explores the possible development and potential impact of human rights in the field of taxation in this age of global law.

Price: € 120/\$ 160 | **Discount Price:** € 96/\$ 128 | **Published:** October 2011

Traditional and Alternative Routes to European Tax Integration

Editor: Dennis Weber

The book includes a general report drafted by the editor and is divided into seven parts focusing on (i) Sources of EU law for integration in direct and indirect taxation, (ii) Soft law: Solution or disillusion? Limits?, (iii) Infringement procedures: Another way to move things further?, (iv) Comitology, (v) Relationship between primary and secondary EU law, (vi) VAT Directive tested against primary law, and (vii) Direct tax directives tested against primary law.

Price: € 110 / \$ 140 | **Discount price:** € 88 / \$ 112 | **Published:** September 2010

Legal Remedies in European Tax Law

Editor: Pasquale Pistone

Until now the topic of legal remedies in European direct tax law has been significantly underexposed within the academic tax community. This book aims at filling this gap by providing the typical approaches to European tax law with a general vision on European law, and puts together theory and practice, but also includes contributions on selected relevant issues arising in the protection of taxpayers' rights.

Price: € 115 / \$ 145 | **Discount price:** € 92 / \$ 116 | **Published:** December 2009

The Acte Clair in EC Direct Tax Law

Editors: Ana Paula Dourado and Ricardo da Palma Borges

This book discusses the legal issues arising from the search for certainty in the relationship between Community law and direct tax law. In addition, it contains an in-depth analysis of the CILFIT doctrine in action and its demand for legal certainty.

Price: € 120 / \$ 150 | **Discount price:** € 96 / \$ 120 | **Published:** August 2008

Towards a Homogeneous EC Direct Tax Law

Editor: Cécile Brokelind

The purpose of the book is twofold: (i) to present an empirical study of the effects of the ECJ's case law and (ii) to determine whether the Member States' responses contribute to the uniform application of EC tax law.

Price: € 120 / \$ 150 | **Discount price:** € 96 / \$ 120 | **Published:** May 2007

Order and information:

Special offer

If you order any one of these books you will receive a **20% discount**. Order 2 or more books and receive a massive **30% discount**. This offer is valid until 1 October 2012. To receive your discount, please order through our website, www.ibfd.org/IBFDProducts/Shop and mention the following code on your order: **MPTM_12**