

Series on International Tax Law
Univ.-Prof. Dr. Dr.h.c. Michael Lang (Editor)

Volume 93

Global Trends in VAT/ GST and Direct Taxes

edited by

Sebastian Pfeiffer

Marlies Ursprung-Steindl



Linde

Inhaltsverzeichnis

Preface	V
List of Authors	VII
List of Abbreviations	XV
<i>Riccardo Scandroglio</i>	
Recent developments in international VAT/GST tax policy	1
<i>Simona Genini</i>	
Recent Developments in International Direct Tax Policy	29
<i>Slawomir Forenc</i>	
VAT and direct tax policy on reduced tax rates	59
<i>Marianne Steurer</i>	
VAT and direct tax policy on exemptions	89
<i>Karol Kassovic</i>	
Tax Compliance in VAT/GST and Direct Taxation	111
<i>Mária Janušková</i>	
The principle of neutrality: VAT and direct taxes	137
<i>Sandra Kartal</i>	
Taxable persons in direct taxation and VAT	165
<i>Orsolya Sélley</i>	
Nexus of taxation in VAT and direct taxes	195
<i>Michael Kern</i>	
Fixed and Permanent Establishments in VAT/GST and direct taxation	217
<i>Marianna Sándor</i>	
Group Taxation in VAT/GST and Direct Taxes	241
<i>Christina Derer</i>	
Transfer Pricing Implications for VAT/GST	279
<i>Florian Otto</i>	
The economic relevance of current VAT law for share deals – an analysis of ECJ case law	311
Pfeiffer/Ursprung-Steindl (Eds), Global Trends in VAT/GST and Direct Taxes	XIII

<i>Anna Salewski</i>	
The taxation of electronic services in VAT/GST and direct taxes	343
<i>Vittorio Tison</i>	
Tax Abuse: comparison of indirect and direct taxation	379
<i>Balazs Sagh</i>	
Financial and insurance services in VAT/GST and direct taxation	409
<i>Radovan Pištek</i>	
Sale of Immovable Property: Development Looks for an Exemption or there and back again	431
<i>Thomas Katzmayer</i>	
Public Bodies in direct taxation and VAT/GST	461
<i>Alexandra Kaspar</i>	
Charities in direct taxation and VAT/GST	489
<i>Bernhard Schrempf</i>	
Entertainers and Sportspersons in Direct Taxation and VAT	521
<i>Robert Wallner</i>	
Impact of Art. 24 OECD Model Convention on VAT/GST	555
<i>Marco Mosconi</i>	
Impact of Arts. 26 and 27 OECD Model Convention on VAT/GST	583
<i>Adrian Muster</i>	
A Model Convention for VAT/GST	611
<i>Andreas Christian Benkitsch</i>	
The share deal as a transfer of a going concern (TOGC) in VAT	633
<i>Lucie Rytířová</i>	
Advance Rulings in Direct Tax Law and VAT/GST	659
<i>Daniele Frescurato</i>	
State aid issues in VAT and direct taxation	679
<i>Alexey Novikov</i>	
WTO law: VAT/GST vs. direct taxes	709