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Volume 25 (2016) Issue 1 contains:

EDITORIAL
Pierre Moscovici, 'Tough Measures Needed to Reform Tax on Corporate Profits'

ARTICLES
Silvia Velarde ARAMAYO, 'A Common GAAR to Protect the Harmonized Corporate Tax Base: More Chaos in the Labyrinth'
Abstract: The analysis of the general anti-avoidance tax rule in five countries of the European Union (United Kingdom, Austria, Germany, Sweden and France) shows clearly the frailty and weakness of the theoretical and jurisprudential constructions designed to fight this international problem. The research also displays a high degree of judicial discretionary, a worrying level of legal uncertainty – as a result of the introduction of tax rules linked to vague and imprecise concepts – and an inefficiency in the revenue collection unacceptable.
Furthermore, the article analyses the structure and function of the common general anti-avoidance rule (EU-GAAR) approved by the European Parliament, its scope and the problems that it's possible interaction with another anti-avoidance rules (introduced by the domestic law, community law and conventional law) could generate. The author considers that the labyrinth which derives from the principle of non-discrimination on which the ECJ is trapped is also the labyrinth on which is trapped the cross-border application of the Member States GAAR's and SAAR's. The adoption of an EU-GAAR not solves the problem and only increases the chaotic juxtaposition of ineffective anti-avoidance rules.

Chantal VAN DER LINDEN, Taco MOOREN, Ton STEVENS, 'The Application of European Tonnage Tax Regimes on (Offshore) Service Vessels: Towards a (New) Level Playing Field?'
Abstract: On 25 October 2013 the Department of Accounting, Auditing and Law of the Norwegian School of Economics of Bergen (Norway) organized a seminar (hereafter: 'The Bergen Seminar') on the application of tonnage tax regimes on so-called (offshore) service vessels in four countries: Denmark, Norway, the Netherlands and the United Kingdom (hereafter: 'UK' or 'United Kingdom'). The conclusion drawn by the majority of the attendants of the seminar was that although all four countries apply their domestic tonnage tax regime on certain types of service vessels there is a wide variety of conditions under which service vessels are included into these regimes. This variety seems partly caused by the European Commission (hereafter: 'the Commission') that did not sail a clear and straightline course in approving (the extension of)

tonnage tax regimes including service vessels. In the light of the revision of the Guidelines on State Aid to Maritime Transport (hereafter: 'the State Aid Guidelines' or 'the Guidelines') the European Community Ship owners' Association (hereafter: 'ECSA') raised the question as to whether the Guidelines would be extended and/or clarified with respect to service vessels. This article seeks to deliver an answer to exactly that (research) question: 'Should the Guidelines be clarified in order to confirm to what extent the Guidelines apply to service vessels?' To answer this question we shall first in sections 2 and 3 provide an overview of the tonnage tax regimes in the four mentioned countries in general and their application on service vessels in particular. This overview is to a large extent based on the findings of the Bergen seminar. In section 4 we will further analyse the yawing course of the Commission with respect to its decisions on service vessels and come to a preliminary answer of our research question. During the Bergen seminar for some countries a clear relationship between some definitions used in tax treaties and in the application of tonnage tax regimes on service vessels was identified. In section 5 this interconnection between the taxation of service vessels and the division of taxation rights under tax treaties is further explored. Finally, section 6 gives a summary of our findings and recommendations.

Jasper KORVING, 'Groupe Steria: A Threat to Group Taxation Regimes?'
Abstract: On 2 September 2015, the CJEU issued its judgment in the Groupe Steria case. According to the CJEU, the French group consolidation regime is incompatible with EU law. General tax law provisions that are equally applicable to domestic and cross-border situations are, as a consequence of the scope of the consolidation regime that is limited to domestic groups, more advantageous to these domestic groups. The CJEU in this case determined that also combinations of legal provisions cause incompatibilities with EU law. The author examines the place of this judgment within EU law and especially in relation to the neutrality principle.

Madeleine MERKX, 'VAT and Holding Companies: Position Finally Clear?'
Abstract: With the joint cases Larentia Minerva and Marenave Schifffahrt the CJEU once again delivered a judgment in a landmark case on VAT and holding companies. The author questions whether this will be the last case on holding companies or that we can expect more cases in the future, because some issues still remain unsolved.

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