The Contents of Intertax, Volume 46, Issue 4, 2018

Kluwer International Tax Blog
May 31, 2018


We are happy to inform you that the latest issue of the journal is now available and includes the following contributions:

EU-VAT Exemption for Driving Lessons: Pending Case C-449/17, A & G Fahrschul-Akademie

In this article, the author discusses the current state of the law regarding the VAT exemption for driving lessons in the EU. It highlights the challenges in applying the VAT exemption and the need for further clarification. The author argues that the EU Court of Justice should clarify the scope of the VAT exemption to ensure fair treatment for driving schools.

Designing an Inclusive and Equitable Framework for Tax Treaty Dispute Resolution: An Indian Perspective

This article examines the current framework for tax treaty dispute resolution in India and proposes improvements to make it more equitable and inclusive. It discusses the weaknesses of the current system and suggests reforms to address issues such as the lack of effective dispute resolution mechanisms.

A Global Framework for Capital Gains Taxes

This article discusses the key issues in the design of capital gains tax systems and proposes a comprehensive approach to address these challenges. It highlights the importance of considering equity and fairness in the design of capital gains tax systems.


This article provides a critical review of the Base Erosion and Profit Shifting (BEPS) Project and the Anti-Tax Avoidance Directive (ATAD). It examines the effectiveness of these initiatives in addressing base erosion and profit shifting practices.

We hope you enjoy reading these contributions and find them insightful.