

---

# Kluwer International Tax Blog

## The Contents of Intertax, Volume 52, Issue 08-09, 2024

Ana Paula Dourado (General Editor of Intertax) · Monday, July 22nd, 2024

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

### **Till Valentin Meickmann, *Taxing Powers of the European Union***

The European Union and its Member States are facing enormous financial challenges. To address them, the EU has not only incurred its own debt for the first time (NextGenerationEU (NGEU)) but has also obligated the Member States to introduce a new tax for the first time (known as the EU excess profits tax). This raises fundamental legal questions – particularly whether and to what extent the European Union has taxing powers, although proceeds of the excess profits tax are not part of the EU budget.

### **Aitor Navarro, *Protecting EU Financial Interests in the Collection of Tax-Based Own Resources***

This article aims to delineate the content and limits of the duty to protect the European Union's financial interests regarding tax-based own resources, namely customs duties and VAT, which are key for financing the EU budget. It specifically addresses the duties of the EU Member States to make these resources available to the Union and to combat fraud and other illegal activities impacting their effective collection. Yet, these duties must be exercised in compliance with the protection of fundamental rights. The conflicts arising from the limits imposed by national rights and those enshrined in the EU Charter are also critically addressed.

### **Stefanie Geringer, *(In)congruence Between Taxation, Spending, and Representation: The Ambiguous Character of Tax-based Contributions***

The free movement of persons and services, related secondary legislation, and the jurisprudence of the Court of Justice of the European Union (CJEU) have provided the basis for increased personal mobility within the European Union (EU). Notwithstanding the corresponding significant benefits for both EU citizens and Member States, this phenomenon has also led to an increasing disintegration between the jurisdiction in which an EU citizen may influence taxation and spending

and the one in which they actually pay (most of their) taxes. This article explores the potential of an EU own resources system that is (increasingly) built on tax-based contributions in order to address the intensifying mismatch between taxation, spending, and representation. It is shown that such an assessment produces mixed results. The situation of taxpayers with transnational realities of life would be improved by a transfer of fundamental decision-making processes to the Union level. However, democratic legitimacy would simultaneously be reduced in relation to taxpayers who (mainly) pay their taxes in their respective Member State of citizenship. This article therefore contends that the ambiguous character of tax-based contributions from a democratic legitimacy perspective should be taken into consideration in negotiations on the (re)shaping of the EU's own resources system.

### **Jakob Dürr, *Judicial Review of the EU Own Resources Decision by the ECJ***

The European Union must finance the repayment of the debt it has contracted through Next Generation EU (NGEU). This has brought a new dynamic to the debate on the reform of its financial order. The ideas put forward in this context are diverse and sometimes unorthodox, thereby provoking questions on the legal limits set by the existing Treaty framework. The article complements this debate by focusing on the specific instrument that determines the resources available to the EU – the Own Resources Decision (ORD) pursuant to Article 311(3) TFEU. It seeks to answer one question: What is the correct legal framework the European Court of Justice (ECJ) would have to apply in a case in which it is asked to rule on the legality or validity of the ORD? To explore this question, it analyses the legal requirements contained in Article 311(3) TFEU, discusses the legal nature of the ORD, and examines what type of review the ECJ would be able to exercise regarding its different procedural and substantive aspects.

---

*To make sure you do not miss out on regular updates from the Kluwer International Tax Blog, please subscribe [here](#).*

## **Kluwer International Tax Law**

The **2022 Future Ready Lawyer survey** showed that 78% of lawyers think that the emphasis for 2023 needs to be on improved efficiency and productivity. Kluwer International Tax Law is an intuitive research platform for Tax Professionals leveraging Wolters Kluwer's top international content and practical tools to provide answers. You can easily access the tool from every preferred location. Are you, as a Tax professional, ready for the future?

Learn how **Kluwer International Tax Law** can support you.

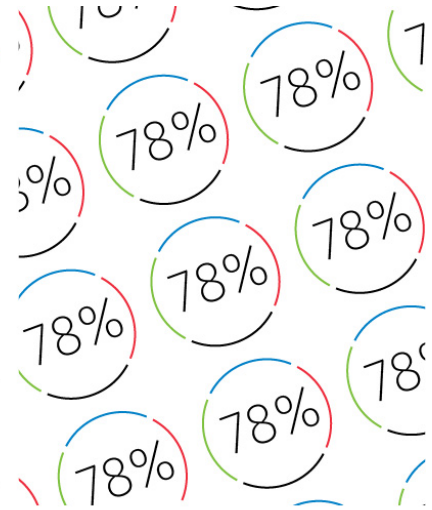
---

78% of the lawyers think that the emphasis for 2023 needs to be on improved efficiency and productivity.

**Discover Kluwer International Tax Law.**  
The intuitive research platform for Tax Professionals.



2022 SURVEY REPORT  
The Wolters Kluwer Future Ready Lawyer  
Leading change



This entry was posted on Monday, July 22nd, 2024 at 1:35 pm and is filed under [Uncategorized](#). You can follow any responses to this entry through the [Comments \(RSS\)](#) feed. You can leave a response, or [trackback](#) from your own site.