

Kluwer International Tax Blog

The Contents of EC Tax Review, Volume 33, Issue 05, 2024

Ben Kiekebeld (General Editor EC Tax Review and tax adviser at Ernst & Young Belastingadviseurs LLP) · Tuesday, October 15th, 2024

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

Han Kogels, Will the Road to Carbon Neutrality Become Even More Bumpy Than Ever?

The first-ever global stocktake of what has been achieved and what still must be achieved since the 2015 Paris Agreement on climate change shows that we are not on track to meet the target of limiting global temperature increase in 2050 to 1.5°C above preindustrial levels. Although the EU CBAM is still in its transitional stage and the proposal for a substantial revision of the EU ETD is the only file of the 'Fit for 55' package that has not yet been adopted, the EU is one of the better performers on the road to the netzero CO₂ emissions target for 2050. In 2023, COP28 has set a new ambitious target for greenhouse gas reductions by 2030. However, the geopolitical situation has dramatically changed by the wars in Ukraine and Gaza. The implications for the energy transition from fossil to renewable sources may make the already bumpy road to carbon neutrality even more bumpy than ever.

Madeleine Merckx, Rendering Platforms Liable for VAT and Import Duties: Desperate Times Call for Desperate Measures, but What about Proper Checks and Balances?

Following the obligations put on platforms under the VAT e-commerce rules that entered into application on 1 July 2021 the European Commission under the Customs reform has proposed to put the obligation to pay import duties on platforms as deemed importer. In this contribution the author analyses the proposed obligations, including those originally included in the VAT in the digital age (VIDA) proposal. She answers the question to what extent platforms are able to deal with these obligations and whether they create undesired issues as regards competition obligations and whether they create undesired issues as regards competition.

Erik Ros, Preliminary Procedures at the General Court: More than Meets the Eye?

From 1 October 2024, the General Court will have jurisdiction to hear preliminary rulings in a number of specific areas of EU law. These include VAT, excise duties, customs and tariff classification, compensation and assistance to travellers, and greenhouse gas emissions trading. In this article, the author discusses and evaluates this reform of the preliminary ruling procedure. Among other things, the article discusses the extent to which the reform contributes to reducing the workload of the Court of Justice of the European Union (CJEU). It is further argued that the reform

could potentially go beyond a merely practical, technical reallocation of preliminary ruling powers. Any future extension of the General Court's preliminary ruling jurisdiction to other jurisdictions will potentially fundamentally change the judicial structure of the EU and put the CJEU even more on the track of a constitutional court.

Melina Konstantinou & Katherina Konstantinou, Balancing Digitalization and Proportionality: The Progress of the FASTER Initiative

The European Commission's proposed directive 'Faster and Safer Relief of Excess Withholding Taxes' (FASTER) aims to standardize, modernize, and digitalize the EU-wide withholding tax procedure to enhance efficiency and fraud resistance. The Council of the EU, through Economic and Financial Affairs Council ('ECOFIN'), has agreed on a revised directive that retains the core objectives but introduces significant modifications. The initiative focuses on simplifying tax relief procedures, introducing a digital EU tax residence certificate, and implementing fast-track refund systems. The Council's adjustments include extended deadlines for issuing certificates and fast-track refunds, as well as expanded obligations for financial intermediaries to report transactions and prevent fraud. The directive emphasizes digitalization and proportionality in its implementation. However, concerns about the proportionality of imposed liabilities on financial intermediaries and data protection remain critical issues. The revised directive is pending further consultation with the European Parliament and formal adoption by the Council, with an anticipated implementation deadline extended to 31 December 2028, and national application starting 1 January 2030.

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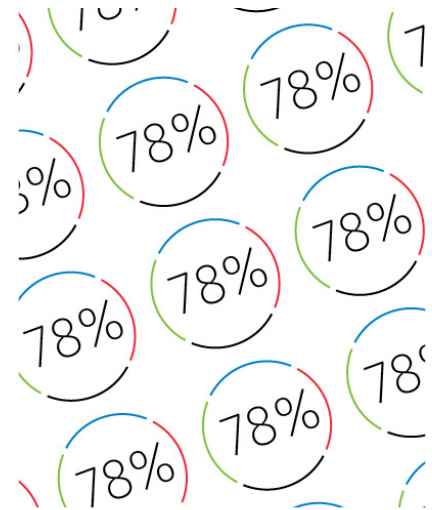
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