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Lista tal-pubblikazzjonijiet mill-Grupp ta' Riflessjoni tal-PE

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Ordina	Irranga skond id-data
Kelma għat-tiftix "taxxa doppja"	

14 Riżultati

Data tal-fohloqien : 20-04-2024

[FASTER – Faster and safer tax excess relief](#)

Tip ta' pubblikazzjoni Briefing

Data 16-02-2024

Awtur BAERT Pieter

Kelma għat-tiftix FINANZI | finanzjar u investiment | investiment barra l-pajjiż | tassazzjoni | taxxa doppja

Sommarju When an EU resident makes an investment in securities in another Member State, the payments received in return (dividends or interest) are normally subject to a withholding tax in the country of the investment (source country), before being subject to tax in the resident's country. In order to eliminate double taxation, the investor has to submit a refund claim on the excess tax withheld by the source country. Today, however, these relief procedures are cumbersome, unharmonised, and often paper-based. This discourages investors from making investments in another EU Member State, to the detriment of capital markets union and growth of EU businesses. The system also leaves room for fraudsters to claim refunds on taxes they never paid in the first place. To address this issue, the European Commission tabled the FASTER proposal on 19 June 2023. Under the proposal, Member States would be given a choice between applying either a 'relief at source' system and/or a 'quick refund' system, with both procedures accelerating and facilitating withholding tax relief for the investor, thereby promoting cross-border investment in the EU. In addition, a number of safeguards to stop tax abuse, in particular cum-ex fraud, are introduced. The proposal is subject to the special legislative procedure, requiring unanimous support in Council, following consultation of the European Parliament and the European Economic and Social Committee. Parliament is due to vote on its (non-binding) report during the February II plenary. Second edition. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

[Briefing EN](#)

[Tax challenges of cross-border teleworking](#)

Tip ta' pubblikazzjoni Mad-Daqqa t'Għajn

Data 01-12-2022

Awtur BAERT Pieter

Qasam tematiku It-Tassazzjoni

Kelma għat-tiftix dimensjoni transnazzjonali | EKONOMIJA | FINANZI | impjeggi | IMPJIEGI U KUNDIZZJONIJIET TAX-XOGHOL | konvenzjoni tat-taxxa | reġjun tal-fruntiera | reġjuni u politika reġjonali | suq tax-xogħol | tassazzjoni | taxxa doppja | taxxa fuq l-introġitu mill-impjeg | telexogħol | haddiem fruntallier

Sommarju The pandemic led to unprecedented circumstances in the workplace, with millions of people having to work from their homes. With teleworking gradually becoming the new normal, the question is whether employees and employers are aware of and able to deal with potential tax consequences that can arise when employees occasionally work remotely from a country other than that in which their employer is based.

[Mad-Daqqa t'Għajn EN](#)

[Taxation of the digital economy: Latest developments](#)

Tip ta' pubblikazzjoni Mad-Daqqa t'Għajn

Data 15-12-2020

Awtur KARABOYTCHIEVA Miroslava Kostova

Qasam tematiku Kwistjonijiet Ekonomiċi u Monetarij

Kelma għat-tiftix armonizzazzjoni tat-taxxa | big data | dritt tat-taxxa | EDUKAZZJONI U KOMUNIKAZZJONI | EKONOMIJA | ekonomija diġitali | FINANZI | informazzjoni u proċessar tal-informazzjoni | kostruzzjoni Ewropea | KUMMERĊ | kummerċjalizzazzjoni | OECD | organizzazzjonijiet dinjin | ORGANIZZAZZJONIJIET INTERNAZZJONALI | PRODUZZJONI, TEKNOLOGIJA U RIĊERKA | provdiment ta' servizzi | struttura ekonomika | suq uniku diġitali | tassazzjoni | tassazzjoni tal-ekonomija diġitali | taxxa doppja | teknoloġija diġitali | teknoloġija tal-informazzjoni u proċessar tad-data | teknoloġija u regolamenti tekniċi | UNJONI EWROPEA

Sommarju There is an important ongoing debate on the direct and indirect taxation of the digital economy. Proposals on digital taxes, which are under negotiation in the OECD, are inter-linked with European Commission proposals on the same subject. As the Council did not reach an agreement on the Commission proposal for a digital services tax, national initiatives appeared in the interim until a global solution in the area of direct taxation could be found in the OECD. On 1 December 2020, the Council endorsed the text of amendments to the Directive on Administrative Cooperation between the Member States (known as DAC7), which will oblige digital platform operators to provide information on the operations they intermediate. If an agreement is not achieved at global level by July 2021, it could trigger an EU response in the form of a digital levy. There is also a debate on whether that levy should be similar to the Commission proposal that failed to get political backing or not.

[Mad-Daqqa t'Għajn EN](#)

Common consolidated corporate tax base (CCCTB)

Tip ta' pubblikazzjoni Briefing

Data 15-06-2018

Awtur DELIVORIAS Angelos

Qasam tematiku Kwistjonijiet Ekonomiċi u Monetarij | L-Adozzjoni tal-Leġislazzjoni mill-PE u mill-Kunsill

Kelma għat-tiftix approssimazzjoni tal-ligijiet | armonizzazzjoni tat-taxxa | bażi tal-istima tat-taxxa | dritt tal-Unjoni Ewropea | evitar tat-taxxa | FINANZI | IMPRIŻA U KOMPETIZZJONI | intrapriża multinazzjonali | klassifika tal-impriżi | kostruzzjoni Ewropea | organizzazzjoni tal-impriżi | suq uniku | tassazzjoni | taxxa doppja | taxxa korporattiva | tkabbir tal-kumpanija | UNJONI EWROPEA

Sommarju The European Commission has decided to re-launch the common consolidated corporate tax base (CCCTB) project in a two-step approach, with the publication on 25 October 2016 of two new interconnected proposals: on a common corporate tax base (CCTB), and on a common consolidated corporate tax base (CCCTB). Building on the 2016 CCTB proposal, the 2016 CCCTB proposal introduces the consolidation aspect of this double initiative. Companies operating across borders in the EU would no longer have to deal with 28 different sets of national rules when calculating their taxable profits. Consolidation means that there would be a 'one-stop-shop' – the principal tax authority – where one of the companies of a group, that is, the principal taxpayer, would file a tax return. To distribute the tax base among Member States concerned, a formulary apportionment system is introduced. The legislative proposal falls under the consultation procedure. The report was adopted in the ECON committee on 21 February and Parliament's opinion in plenary on 15 March 2018. the proposal is thus now in the hands of the Council. Third edition, based on an original briefing by Gustaf Gimdal. The 'EU Legislation in Progress' briefings are updated at key stages throughout the legislative procedure.

Briefing [EN](#)

Common (consolidated) corporate tax base

Tip ta' pubblikazzjoni Mad-Daqqa t'Għajn

Data 06-03-2018

Awtur DELIVORIAS Angelos | REMEUR Cécile

Qasam tematiku Kwistjonijiet Ekonomiċi u Monetarij

Kelma għat-tiftix approssimazzjoni tal-ligijiet | armonizzazzjoni tat-taxxa | bażi tal-istima tat-taxxa | dimensjoni transnazzjonali | dritt tal-Unjoni Ewropea | dritt tat-taxxa | EKONOMIJA | evitar tat-taxxa | FINANZI | IMPRIŻA U KOMPETIZZJONI | intrapriża multinazzjonali | intrapriża żgħira u ta' daqs medju | klassifika tal-impriżi | kooperazzjoni Ewropea dwar it-taxxi | kostruzzjoni Ewropea | reġjuni u politika reġjonali | suq uniku | tassazzjoni | taxxa doppja | taxxa korporattiva | UNJONI EWROPEA

Sommarju In 2016, the Commission decided to re-launch the common consolidated corporate tax base proposal, but this time in a two-step approach, with two interconnected proposals. Parliament, which is only consulted, is due to vote on the proposals during its March plenary session.

Mad-Daqqa t'Għajn [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [PL](#)

Double taxation dispute resolution mechanisms in the European Union

Tip ta' pubblikazzjoni Briefing

Data 26-01-2018

Awtur REMEUR Cécile

Qasam tematiku Kwistjonijiet Ekonomiċi u Monetarij

Kelma għat-tiftix approssimazzjoni tal-ligijiet | dritt tal-Unjoni Ewropea | dritt tat-taxxa | FINANZI | kooperazzjoni Ewropea dwar it-taxxi | riżoluzzjoni tal-Parlament Ewropew | Stat Membru tal-UE | tassazzjoni | taxxa doppja | taxxa korporattiva | taxxa personali fuq l-introjt | UNJONI EWROPEA | GEOGRAFIJA | ġeografija ekonomika

Sommarju Double taxation happens when two (or more) tax jurisdictions impose comparable taxes on the same cross-border taxable event. This can happen since taxation is a sovereign right for individual countries. The proposal for a directive on double taxation dispute resolution mechanisms in the European Union is instrumental to reducing compliance costs and administrative burdens. It contributes to the broader objective of building a deeper and fairer internal market as well as a fair and efficient corporate tax system in the European Union. The proposal builds on the Union Arbitration Convention, which needs to be updated to improve the existing mechanisms and make them fit the current global tax environment better. This will be done by adding a limited number of rules, and ensuring coordination within the European Union. As this is a tax measure, the Parliament is only consulted. The directive was adopted by the Council on 10 October 2017.

Briefing [EN](#)

II-politika tat-taxxa ġenerali

Tip ta' publikazzjoni Skedi Informattivi dwar I-UE

Data 01-11-2017

Awtur PATERNOSTER Dario

Qasam tematiku Kwistjonijiet Ekonomiċi u Monetarij

Kelma għat-tiftix armonizzazzjoni tat-taxxa | awtoritajiet tat-taxxa | DRITT | drittijiet u libertajiet | evitar tat-taxxa | FINANZI | impjegi | IMPJIEGI U KUNDIZZJONIJET TAX-XOGHOL | kooperazzjoni Ewropea dwar it-taxxi | miżura antidiskriminatorja | moviment liberu tal-kapital | moviment liberu tal-kapital | moviment liberu tal-haddiema | tassazzjoni | taxxa diretta | taxxa doppja | taxxa fuq il-valur miżjud

Sommarju Is-setgħa li jimponu taxxi hija ċentrali għas-sovranità tal-Istati Membri tal-UE, li f'dan il-qasam allokaw biss kompetenzi limitati lill-UE. L-iżvilupp ta' dispożizzjonijiet tat-taxxa tal-UE huwa mmirat lejn il-funzjonament bla xkiel tas-suq uniku, bl-armonizzazzjoni tat-tassazzjoni indiretta li giet indirizzata fi stadju aktar bikri u aktar fil-fond minn dik tat-tassazzjoni diretta. Flimkien ma' dawn l-isforzi, l-UE qiegħda tintensifika l-għieda tagħha kontra l-evażjoni u l-evitar tat-taxxa, li jikkostitwixxu theddida għall-kompetizzjoni gusta u huma l-kawża ta' nuqqas kbir ta' dhul mit-taxxi. Skont it-Trattat, il-miżuri tat-taxxa għandhom jiġu adottati unanimament mill-Istati Membri. Filwaqt li l-politika tat-taxxa tiġi influwenzata bil-kbir mill-gurisprudenza tal-Qorti Ewropea tal-Gustizzja, il-Parlament Ewropew għandu biss id-dritt li jiġi kkonsultat f'dan ir-rigward, għajr fi kwistjonijiet baġitarji fejn, bħala awtorità kobaġitarja, jikkondividi setgħat deċiżjonali mal-Kunsill.

Skedi Informattivi dwar I-UE [BG](#), [CS](#), [DA](#), [DE](#), [EL](#), [EN](#), [ES](#), [FI](#), [FR](#), [HU](#), [IT](#), [LT](#), [LV](#), [NL](#), [PT](#), [RO](#), [SV](#), [ET](#), [HR](#), [MT](#), [PL](#), [SK](#), [SL](#)

Double taxation dispute resolution mechanisms in the European Union

Tip ta' publikazzjoni Mad-Daqqa t'Għajn

Data 27-06-2017

Awtur REMEUR Cécile

Qasam tematiku Kwistjonijiet Ekonomiċi u Monetarij

Kelma għat-tiftix armonizzazzjoni tat-taxxa | bażi tal-istima tat-taxxa | evitar tat-taxxa | FINANZI | konvenzjoni tat-taxxa | kooperazzjoni Ewropea dwar it-taxxi | moviment liberu tal-kapital | prezzar tat-trasferimenti | tassazzjoni | taxxa doppja | taxxa korporattiva

Sommarju Double taxation is a consequence of countries' individual rights to impose taxes. It arises when a taxpayer's situation crosses borders, and constitutes a tax obstacle generating costs and administrative burdens. The Commission's corporate tax reform package includes a proposal aimed at remedying the shortcomings of the current mechanism. A draft legislative resolution on the proposal is on the agenda of the Parliament's July plenary session.

Mad-Daqqa t'Għajn [DE](#), [EN](#), [ES](#), [FR](#), [IT](#), [PL](#)

Corporate Tax Practices and Aggressive Tax Planning in the EU

Tip ta' publikazzjoni Analizi fil-Fond

Data 15-12-2015

Awtur estern John VELLA (Oxford University Centre for Business Taxation, Saïd Business School, United Kingdom)

Qasam tematiku Il-Baġit | Is-Semestru Ewropew | Is-Suq Intern u Unjoni tad-Dwana | Kwistjonijiet Ekonomiċi u Monetarij | Kwistjonijiet Finanzjarji u Bankarji | L-Adozzjoni tal-Leġiżlazzjoni mill-PE u mill-Kunsill | L-Evalwazzjoni tal-Liġi u l-Politika fil-Prattika

Kelma għat-tiftix affarijiet soċjali | DRITT | dritt kriminali | dritt tat-taxxa | EDUKAZZJONI U KOMUNIKAZZJONI | evażjoni tat-taxxa | FINANZI | finanzjar u investiment | forum ġuridiċi tal-organizzazzjonijiet | frodi | governanza | IMPRIŻA U KOMPETIZZJONI | informazzjoni u proċessar tal-informazzjoni | kooperazzjoni Ewropea dwar it-taxxi | kumpanija ta' responabbiltà limitata | KWISTJONIJET SOĠJALI | OECD | organizzazzjonijiet dinjin | ORGANIZZAZZJONIJET INTERNAZZJONALI | POLITIKA | politika tal-investiment | setgħa eżekuttiva u servizz pubbliku | Stat Membru tal-UE | tassazzjoni | taxxa doppja | taxxa kapitali | teknoloġija tal-informazzjoni u proċessar tad-data | trasparenza amministrattiva | komunikazzjoni ta' informazzjoni | GEOGRAFIJA | ġeografija ekonomika | għieda kontra l-kriminalità

Sommarju This paper forms part of a series of analytical pieces on the absence of EU-coordination regarding aggressive tax planning and its effects, prepared by Policy Department A at the request of the ECON Committee of the European Parliament. It provides some background to the political debate and to the efforts which are currently underway to reform the tax system both at an international level, through the Base Erosion and Profit Shifting (BEPS) project led by the OECD and the G20, as well as at an EU level. It describes the basic structure and the fundamental flaws of the current international tax system. A number of techniques and mechanisms have been and are used by modern multinational enterprises (MNEs) for aggressive tax planning purposes. It also illustrates that these structures exploit the interaction of the tax systems of different states. The paper concludes with a description of the key features and role of the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation.

Analizi fil-Fond [EN](#)

[Corporate tax avoidance by multinational firms](#)

Tip ta' pubblikazzjoni Briefing

Data 23-09-2013

Awtur NEEDHAM Christopher

Qasam tematiku Kwistjonijiet Ekonomiċi u Monetarij

Kelma għat-tiftix bażi tal-istima tat-taxxa | DRITT | dritt kriminali | evażjoni tat-taxxa | evitar tat-taxxa | eżenzjoni mit-taxxa | FINANZI | IMPRIŻA U KOMPETIZZJONI | intrapriża multinazzjonali | introjtu taxxabli | klassifika tal-impriżi | tassazzjoni | taxxa doppja | taxxa korporattiva | ġbir tat-taxxi

Sommarju The tax reduction methods used by multinational companies have been well known for decades. They include transfer pricing, the use of lower-tax jurisdictions, over-charging entities in higher-tax countries to reduce taxable profit and (legally) completing a transaction in a lower-tax country, different to the country which the business relates to. The problem is relatively clear and law-makers want a situation where businesses not only operate within the letter but also the spirit of the law.

Briefing [EN](#)

[Potential of Venture Capital in the European Union](#)

Tip ta' pubblikazzjoni Studju

Data 09-02-2012

Awtur esteri Tereza Tykvová, Mariela Borell and Tim-Alexander Kroencke

Qasam tematiku Il-Politika dwar ir-Riċerka | Kwistjonijiet Finanzjarji u Bankarji

Kelma għat-tiftix EKONOMIJA | falliment | FINANZI | finanzjament pubbliku | finanzjar u investiment | IMPRIŻA U KOMPETIZZJONI | innovazzjoni | investiment | kapital ta' riskju | moviment liberu tal-kapital | ordni pubbliku | organizzazzjoni tal-impriżi | POLITIKA | PRODUZZJONI, TEKNOLOĠIJA U RIĊERKA | riċerka u proprjetà intelletwali | riċerka u żvilupp | setgħa eżekuttiva u servizz pubbliku | sitwazzjoni ekonomika | tassazzjoni | taxxa doppja | tkabbir ekonomiku

Sommarju This study gives an overview of the situation of the VC industry in the EU, its perspectives for and barriers to further development. In addition, suggestions for policy initiatives that may help to diminish these barriers are provided.

Studju [EN](#)

[Proceedings of the Workshop on "Double Taxation in the European Union"](#)

Tip ta' pubblikazzjoni Studju

Data 08-12-2011

Awtur esteri Georg KOFLER (University of Linz), Philip KERMODE (DG Taxation and Customs Union, European Commission), Grace PEREZ-NAVARRO (OECD), Isabelle RICHELLE (HEC-Business School of the University of Liège), Volker HEYDT (Confédération fiscale européenne) and Andreas STRUB (Council of the European Union)

Qasam tematiku Is-Suq Intern u Unjoni tad-Dwana

Kelma għat-tiftix FINANZI | kostruzzjoni Ewropea | suq uniku | tassazzjoni | taxxa doppja | UNJONI EWROPEA

Sommarju Business and citizens risk being taxed by more than one Member State on the same revenue as soon as they cross an internal border within the Single Market even almost 20 years since its creation (according to the European Commission's recent Communication on Double Taxation COM(2011)712). A year before, the Commission outlined the most serious tax problems that EU citizens face in cross-border situations (e.g. discrimination, double taxation, difficulties in claiming tax refunds and in obtaining information on foreign tax rules) and it announced plans to ensure that tax rules do not discourage individuals from benefiting from the Internal Market (COM(2010)769). But Member States' tax systems remain to be un-coordinated and double taxation is far from being removed. The ECON Committee has thus put double taxation on its agenda and is discussing the draft Annual Tax Report (Rapporteur Olle Schmidt). This workshop seeks to facilitate the Report's discussion by introducing the subject and addressing important issues, such as the context of double taxation, implications for citizens, and the role of the Commission, the Council, the OECD (developing double taxation conventions) and the Court of Justice in driving changes of the present set-up.

Studju [EN](#)

[The Impact of the Rulings of the European Court of Justice in the Area of direct Taxation](#)

Tip ta' pubblikazzjoni Studju

Data 27-03-2008

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Qasam tematiku Il-Liġi tal-UE: Is-Sistema u l-Atti Legali | Is-Suq Intern u Unjoni tad-Dwana | L-Industrija

Kelma għat-tiftix DRITT | dritt kriminali | dritt tal-Unjoni Ewropea | dritt tat-taxxa | FINANZI | frodi | il-Qorti tal-Gustizzja tal-Unjoni Ewropea | istituzzjonijiet tal-UE u servizz ċivili Ewropew | każistika (UE) | ruling | tassazzjoni | taxxa diretta | taxxa doppja | UNJONI EWROPEA | gustizzja

Studju [EN](#)

The taxation of occupational pensions

Tip ta' pubblikazzjoni Analizi fil-Fond

Data 22-07-2001

Awtur PATTERSON Ben

Qasam tematiku Kwistjonijiet Ekonomiċi u Monetarji | L-Impjegi

Kelma għat-tiftix dritt tat-taxxa | FINANZI | KWISTJONIJIET SOĊJALI | pensjoni supplementari | protezzjoni soċjali | sistema ta' tassazzjoni | tassazzjoni | taxxa doppja | taxxa fuq l-introjt | helsien mit-taxxa

Sommarju The Commission has recently published a Communication on tax obstacles to the cross-border provision of occupational pensions. This Briefing outlines the widely different provisions for such pensions in the Member States, and the basis for their taxation. It then outlines the problems dealt with in the Commission document, and the solutions proposed. An Annex places the subject in the wider context of demographic trends and the reform of pensions systems in general.

Analizi fil-Fond [DE](#), [EN](#), [FR](#)