Tax Competition and EU Law

Pinto, C.

Citation for published version (APA):

General rights
It is not permitted to download or to forward/distribute the text or part of it without the consent of the author(s) and/or copyright holder(s), other than for strictly personal, individual use, unless the work is under an open content license (like Creative Commons).

Disclaimer/Complaints regulations
If you believe that digital publication of certain material infringes any of your rights or (privacy) interests, please let the Library know, stating your reasons. In case of a legitimate complaint, the Library will make the material inaccessible and/or remove it from the website. Please Ask the Library: https://uba.uva.nl/en/contact, or a letter to: Library of the University of Amsterdam, Secretariat, Singel 425, 1012 WP Amsterdam, The Netherlands. You will be contacted as soon as possible.
Main Bibliography


J.F. Avery Jones, A comment on "Progressive Taxation of Non-Residents and Intra-EC Allocation of Personal Tax Allowances", European Taxation 8/2000


F. de Hosson, Bijzondere fiscale regimes en hat communautaire recht, Weekblad voor fiscaal Recht, 1996/6208, p. 1111

F. de Hosson, The neighbour is a beggar, Weekblad voor fiscaal Recht, 1996/6225, p. 1858

339


A. J. Easson, Tax Law and Policy in the EEC, Sweet & Maxwell


European Commission, Competition law in the European Communities, Volume II A - Rules applicable to State aid, Brussels – Luxembourg, 1999


L. Hancher, P. J. Slot and T Ottervanger, EC State Aids, Sweet & Maxwell, 2nd Ed., 1999

F. Harris, The notion of “abus de droit” and its potential application in fiscal matters within the EU legal order, EC Tax Journal, 2001, p. 187

L. Hinnekens, The search for the framework conditions of the fundamental EC Treaty principles as applied by the European Court to Member States’ direct taxation, 11 EC Tax Review, 3/2002, p. 112


D. A. Kenyon and J. Kincaid, *Competition Among States and Local Governments: Efficiency and Equity in American Federalism*, 1991 (referred to as “Kenyon & Kincaid”)

D. A. Kenyon, *Theories of Inter-jurisdictional Competition*, New England Economic Review, 3-4/97, p. 13 (referred to as “Kenyon”)


M. J. Langer, *Harmful tax competition: Who are the real tax havens?*, Tax Notes International, 18/12/2000, p. 2831


D. J. Mitchell, *An OECD proposal to eliminate tax competition would mean higher taxes and less privacy*, 21 Tax Notes International, 16/10/2000, p. 1799


B. Ris, *The euro in law and practice*, Palladian, 1999


342

P. J. Wattel, Beggar thy neighbour, Weekblad voor Fiscaal Recht, 1996/6225, p. 1854


P. J. Wattel, Home Neutrality in an Internal Market, European Taxation, 5/1996, p. 159


