

# International aspects of the CCCTB in Europe

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Propositions relating to the dissertation  
International Aspects of the CCCTB in Europe

1. One of the objectives of the CCCTB is to make the EU more attractive for (foreign) investors. However, the subjective scope of the proposed CCCTB Directive unnecessarily limits access to the CCCTB by third country investors.
2. The legal framework applicable to EU Member States is fundamentally different from that which is applicable to the US states. Therefore, the CCCTB cannot *per se* be built on the experience of the US states with formula apportionment.
3. The introduction of the CCCTB will influence the development of the international corporate tax law landscape. Thus, not only EU Member States but also third countries will have to reconsider certain well established and long-existing paradigms of international tax law.
4. Whereas the EU's treaty-making competence is only residual, an EU model tax convention could serve as a starting point to solve the potential conflicts arising from the simultaneous application of Member States' DTCs and the CCCTB rules.
5. The current research will give the European Commission a head start when the European Commission begins to design the CCCTB with a view to adopting the CCCTB in the framework of enhanced cooperation.
6. In light of the ability-to-pay principle, Member States are obliged to avoid double taxation if they tax the worldwide income of their residents.
7. The legislative efforts of the European Commission towards enhanced integration of the EU Member States are remarkable but often prove to be ahead of their time given the different backgrounds of the EU nationals.
8. The BEPS initiative is the most ground-breaking international effort to tackle international tax avoidance so far.