

# The structure and organisation of EU law in the field of direct taxes

Citation for published version (APA):

Schaper, M. G. H. (2012). *The structure and organisation of EU law in the field of direct taxes*. [Doctoral Thesis, Maastricht University]. IBFD. <https://doi.org/10.26481/dis.20121218ms>

## Document status and date:

Published: 01/01/2012

## DOI:

[10.26481/dis.20121218ms](https://doi.org/10.26481/dis.20121218ms)

## Document Version:

Publisher's PDF, also known as Version of record

## Please check the document version of this publication:

- A submitted manuscript is the version of the article upon submission and before peer-review. There can be important differences between the submitted version and the official published version of record. People interested in the research are advised to contact the author for the final version of the publication, or visit the DOI to the publisher's website.
- The final author version and the galley proof are versions of the publication after peer review.
- The final published version features the final layout of the paper including the volume, issue and page numbers.

[Link to publication](#)

## General rights

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain
- You may freely distribute the URL identifying the publication in the public portal.

If the publication is distributed under the terms of Article 25fa of the Dutch Copyright Act, indicated by the "Taverne" license above, please follow below link for the End User Agreement:

[www.umlib.nl/taverne-license](http://www.umlib.nl/taverne-license)

## Take down policy

If you believe that this document breaches copyright please contact us at:

[repository@maastrichtuniversity.nl](mailto:repository@maastrichtuniversity.nl)

providing details and we will investigate your claim.

Propositions relating to the dissertation  
'The Structure and Organisation of  
EU Law in the Field of Direct Taxes'

Marcel Schaper

1. A functional subsystem of EU law with a cohesive structure and a legally relevant organisation has emerged from the case law of the Court of Justice of the European Union in the field of direct taxes.
2. Absent Union action, the Treaty on the Functioning of the EU cannot deny Member States the competence to impose taxes on economic activities carried out in national territory.
3. The need to safeguard the balanced allocation of the power to impose tax between the Member States cannot be distinguished, on a higher level of abstraction, from the need to prevent tax avoidance and tax evasion.
4. The need to safeguard the cohesion of the tax system is not an overriding reason of public interest, but a methodological tool to assess the suitability of tax restrictions to achieve a genuine overriding reason of public interest in a consistent and systematic manner.
5. Reform of the common value added tax system is the most important tax policy issue in the European Union.
6. The willingness of Member States to pursue enhanced cooperation on a financial transactions tax shows that the unanimity requirement of Article 115 TFEU does not hold back necessary tax harmonisation.
7. The case against an enhanced relationship between the taxpayer and the tax authorities is particularly weak with regard to the corporation tax because the main rationale for corporation taxes is administrative in nature.
8. De inkomsten- en vennootschapsbelasting kunnen beter worden geheven bij wege van voldoening op aangifte.
9. Chocolate consumption enhances cognitive function and may even increase the odds of winning a Nobel prize.

Messerli, F.H. (2012). Chocolate Consumption, Cognitive Function, and Nobel Laureates. *The New England Journal of Medicine*, 367(16): 1562-1564.