

Doctoral Series: Vol. 4  
Advance Tax Rulings And Principles Of Law  
Towards a European Advance Tax Rulings System?

**CONTENTS**

**PART I – HISTORICAL BACKGROUND OF ADVANCE TAX RULINGS**

**Chapter 1: Historical annotations on the origin and the development of the advance tax rulings systems**

Introduction

- 1.1. Rudiments of tax rulings in Roman law
- 1.2. From agreements ex post to commitments in advance: birth of letter rulings in the United States
- 1.3. Origin of a pillar of the Netherlands tax system: rulings practices
- 1.4. Towards a new relationship between taxpayers and tax authorities in Italy
- 1.5. Comparison and conclusions

**PART II – ADVANCE TAX RULINGS VERSUS OTHER LEGAL INSTRUMENTS**

**Chapter 2: Definition and legal nature of advance tax rulings**

Introduction

- 2.1. Definition of advance tax rulings in the US legal system
- 2.2. Definition of advance tax rulings in the Netherlands
- 2.3. Definition of advance tax rulings in Italy
- 2.4. Synoptic table summarizing the definitions, legal instruments and legal nature of advance tax rulings in the United States, the Netherlands and Italy
- 2.5. A common definition of advance tax rulings
- 2.6. Distinction between advance pricing agreements (APAs) and advance tax rulings
- 2.7. Distinction between advance tax rulings and public rulings
- 2.8. Formal and informal rulings
- 2.9. Open and closed rulings systems: rulings areas and entitled applicants
- 2.10. Standard and tailor-made rulings
- 2.11. Special tax treatments upon applications
- 2.12. Compromises on past transactions

**Chapter 3: Guidance provided to taxpayers through legal instruments other than advance tax rulings in the United States, the Netherlands and Italy**

Introduction

- 3.1. The US complex system
- 3.2. The Netherlands flexible system in providing guidance to taxpayers
- 3.3. Administrative guidance to taxpayers in Italy
- 3.4. Comparisons and conclusions

## **PART III – ANALYSIS OF ADVANCE TAX RULINGS AND UNDERLYING PRINCIPLES OF LAW**

### **Chapter 4: Procedural and substantive elements of advance tax rulings systems**

#### Introduction

- 4.1. Subjective scope of an advance tax rulings procedure: the applicant and his basic rights
- 4.2. Objective scope of advance tax rulings: open and closed systems
- 4.3. The ruling authority
- 4.4. Timing issues
- 4.5. Legal consequences of advance tax rulings
- 4.6. Publication
- 4.7. Costs for rulings borne by the tax administrations or by the taxpayers

### **Chapter 5: Constitutional and administrative principles underlying the advance tax rulings systems in the United States, the Netherlands and Italy**

#### Introduction

- 5.1. *Trias politica* and the principle of legality
- 5.2. Principle of equal treatment and reasonableness
- 5.3. Reliance on advance tax rulings among judicial doctrines, estoppel, good faith and legitimate expectations
- 5.4. Difficult balance between transparency and confidentiality
- 5.5. Synoptic table summarizing the legal principles underlying advance tax rulings in the United States, the Netherlands and Italy

## **PART IV – HARMONIZING ADVANCE TAX RULINGS IN EUROPE**

### **Chapter 6: Advance tax rulings in the EU Member States**

#### Introduction

- 6.1. Domestic advance tax rulings systems in EU Member States

### **Chapter 7: Proposal for the harmonization of advance tax rulings systems in EU Member States**

#### Introduction

- 7.1. Why harmonize advance tax rulings systems?
- 7.2. Setting up the scene

7.3. Basic elements for a European tax rulings system and the example of rulings on customs duties

## **Chapter 8: Summary and conclusions**

8.1. Origin and development of advance tax rulings systems

8.2. Definition of advance tax rulings

8.3. Procedural and substantive aspects of advance tax rulings

8.4. Principles and the rulings systems: are the rights of taxpayers sufficiently protected'?

8.5. Towards the harmonization of advance tax rulings systems in EU Member States

Conclusions

Summary and conclusions in Dutch

Bibliography