

The tax wheel is spinning fast – EU tax focus

Welcome message from the EU Tax Law Study Group

Dear Reader,

The tax wheel is spinning fast and the European Union is leading the way. A decade ago, EU tax legislation mainly referred to the Parent-Subsidiary Directive, Interest and Royalties Directive and Merger Directive, while now we deal with numerous EU tax initiatives and they all move at an accelerated pace.

Keeping up with EU tax law developments at different stages has become increasingly complex: it starts from the moment where ideas are conceived and then formalized into draft proposals, continues with consultations, debates and recommendations from different committees in the European Parliament and adoption of opinions (from the European Economic and Social Committee (EESC) and the European Parliament), before it finally reaches the level of the Council of the European Union where it is negotiated and a final text is then agreed. The process culminates with the formal adoption and the transposition by the Member States.

In the area of competition, EU developments are not always easy to follow. A traditional but still mutating field comprises the cases investigating the compatibility of Member States' tax ruling practices with EU State aid law, many of which are extremely complex. Other work on harmful tax competition, notably through the work of the Code of Conduct Group on Business Taxation, also deserves due focus.

The case law of the Court of Justice of the European Union is also consistently unfolding, with new arguments and judgements demanding consideration and paving the way towards the EU tax law of tomorrow.

With all these happening (as a matter of fact – multiple times per year), it is only fair to wonder: how can one keep up with all the developments?

The EU Tax Law Study Group is delighted to introduce the **EU Tax Focus**, a space where we navigate the whirlwind of change and detangle the complexities of EU tax initiatives and developments. Our notes are the missing piece between the news reports from IBFD's [Tax News Service](#), the dedicated [Commentary on EU Direct Tax](#) and the analytical articles in the specialized IBFD [Journals](#). They aim to serve as a specialized source, providing insights into the developments and uncovering their possible consequences. Additionally, they include concise, expert perspectives on the implications of EU tax developments across other areas, such as VAT, Transfer Pricing, and case law of the Court of Justice of the European Union.

Welcome to our inaugural issue of EU Tax Focus where we look into the recently updated EU list of non-cooperative jurisdictions for tax purposes, what to expect from the transposition of DAC8 and the latest amendments related to FASTER.

Stay connected and follow IBFD on [LinkedIn](#) for our future releases. We will regularly meet you in this space to focus on the most recent EU tax developments.

We look forward to embarking on this insightful EU tax journey with you!

Warm regards,

The Team