



H&I

Highlights
& Insights
ON
EUROPEAN TAXATION

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This month in H&I

No group consolidation for indirectly owned subsidiary (AG in Société Papillon). Societe Papillon is a company resident in France. It owns 100% of the shares in Artist Performance and Communication BV, a company resident in the Netherlands. APC holds 100% of the shares in Société Papillon, which is a resident of France. Société Papillon holds the shares in various French group companies.

Dutch supreme court requests preliminary ruling on fiscal unity rules in cross-border group taxation. In 2003, X Holding BV requested group tax treatment for corporate income tax purpose for itself and its subsidiary F NV established in Belgium. The tax Inspector refused on the legal ground that F NV was not a resident of the Netherlands. The court has asked the ECJ to clarify whether this refusal is compatible with the EU law.

VAT and provision of off-street car-parking facilities by municipalities (Case C-288/07). In the case of Wight Council and others (Case C-288/07), the ECJ ruled that the provision by municipalities of off-street parking in an activity in respect of which they are subject to VAT because treating public bodies as non-taxable persons in this respect would lead to significant distortions of competition.

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