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DIRECT TAXATION AND TERRITORIALITY:
ALLOCATION OF TAXING POWERS AND TAXATION OF
NON-RESIDENTS IN THE EU

Presentata da: ANDREA AMIDEI

Coordinatore Dottorato Relatore

Prof. ANDREA MONDINI Prof. ADRIANO DI PIETRO

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Andrea Amidei

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TABLE OF CONTENTS

Introduction 7

Chapter I - Allocation and limits of states’ taxing powers in international tax law: the role of territoriality
1. From (fiscal) sovereignty to (fiscal) territoriality 12
2. The territory of the state as limit and measure of the states’ taxing powers: “material” and “formal” territoriality 18
3. Territoriality as a parameter for the allocation of taxing powers amongst states: the international (tax) law perspective and the admissibility of extraterritorial taxation 26
   3.1. Is there a “general principle” of tax territoriality in international law? 29
   3.2. Tax territoriality as an international customary rule? 34
4. The new face of territoriality as a criterion for the allocation of taxing powers in search of a reasonable and genuine fiscal attachment: worldwide taxation vs. source taxation 45
   4.1. Allocation of taxing powers amongst states: equity and neutrality 52
   4.2. The enactment of case-by-case solutions for the allocation of taxing powers by way of bilateral agreements: the “tax design” of the OECD Model Convention 58
5. Recent developments of the debate on worldwide and territorial taxation 67
6. Concluding remarks: tax territoriality as a limit to the economic integration of the European Union Internal Market 75

Chapter II - Territoriality and the integration of the Internal Market: the Court of Justice’s role in a hypothetical design of a model for the cross-border allocation of taxing powers within the European Union
1. European Union law and the consequent limitations to the Member States’ sovereignty in the field of tax law: domestic fiscal provisions must bow to the functioning of the Internal Market 79
1.1. The peculiarity of European Union provisions and principles on taxation: tax rules without a taxing power 87
1.2. The European Union’s “negative” approach to direct taxation: the (much criticised) Court of Justice’s role in the development of an European tax law 89
1.3. Beyond the “discrimination-restriction” binomial: “overall approach” vs. “per country approach” 94
2. The difficult reconciliation between the (necessarily) different perspectives of European and international tax law 97
2.1. Can European Union law succeed where international law (inevitably) failed, with a general prohibition of international double taxation? 102
3. The “debut” of territoriality in the Court’s case law: a tax system that is in line with the fiscal principle of territoriality cannot breach EU law 106
4. Territoriality vs. ability-to-pay: the first clue of the Court’s “interventionism” in the allocation of taxing powers amongst Member States 109
4.1. On the comparability of residents and non-residents 118
5. Territoriality as “balanced allocation of taxing powers amongst Member States” and the “always somewhere” approach: after the “ability-to-pay principle”, another step towards a homogeneous theory for the allocation of taxing powers amongst Member States? 123
5.1. After Marks & Spencer: the evolution of the “always somewhere” approach from an “overall” perspective 131
6. Back to the basics: the “parallel exercise of taxing powers” doctrine 134
6.1. Derogations from the “parallel exercise” doctrine in certain fields of taxation of non-resident individuals 143
7. Territoriality cannot stand by itself: balanced allocation of taxing powers combined with the need to counter tax avoidance 148
8. The case of exit taxation as a testing ground for an “European principle of territoriality” 158
9. Concluding remarks: overall analysis of the Court of Justice’s case law on the tax treatment of non-residents and open questions for a hypothetical effective integration of the Internal Market 167
Chapter III - The tax treatment of (foreign) corporate income in positive European Union law: the road so far and perspective for an improvement of the integration of the Internal Market

1. The (limited) role played by the European Union legislature in the “fiscal integration” of the Internal Market 184
2. The Parent-Subsidiary Directive 188
3. The Interest and Royalty Directive 198
4. The Merger Directive 200
5. The Anti-Tax Avoidance Directive 207
   5.1. Exit taxation 210
   5.2. Controlled Foreign Company regimes 213
6. Concluding remarks: general tendencies and the missing pieces of the puzzle 216

Chapter IV - Taxation of foreign income from a comparative perspective: fiscal territoriality and the degree of implementation of the principles and rules established by European Union law

1. The comparative perspective for the integration of the Internal Market 225
2. Italy: a “traditional” worldwide tax model 231
   2.1. The Italian concept of “fiscal residence” and its possible extraterritorial extensions 234
   2.2. Corporate fiscal residence and deemed residence in Italian tax law: the measures countering “esterovestizione” and the extraterritorial extension of the State’s taxing powers 237
3. France: (pure?) territoriality “à la française” 245
   3.1. French deviations from territoriality 252
4. The United Kingdom: a “worldwide” tax model leaning towards territoriality 255
   4.1. Residence, ordinary residence and domicile. The “remittance basis” 258
   4.2. The UK Diverted Profits Tax 263
5. Derogations from territorial taxation and extensions of worldwide liability to tax: CFC regimes in Italy, France and the United Kingdom 266
   5.1. The Italian experience 268
   5.2. The French experience 272
   5.3. The UK experience 273
6. A comparative perspective on exit taxation 276
   6.1. The Italian perspective 278
6.2. The French experience 283
6.3. The UK experience 287
7. Concluding remarks: “residence” as the key-concept for international taxation 292

Conclusions - The road(s) ahead 297

Bibliography 318