

Preface

Complying with the Lisbon Strategy set forth by the Council of the European Union in 2001, the European Commission identified corporate taxation across the European Union as one major obstacle to the achievement of a common market. With – today – 27 different corporate tax systems, pan-European companies are facing – among other administrative issues – extremely high compliance costs. In order to tackle this problem, the European Commission commenced its work on the “Common Consolidated Corporate Tax Base”, an ambitious project to co-ordinate corporate taxation throughout the European Union. By 2008 the European Commission intends to present to the Council and the European Parliament a legislative proposal on the basis of which corporate taxation in the European Union could be harmonized.

This book provides the first comprehensive in-depth analysis of the preparatory work done by the Commission since 2001. In 43 contributions distinguished academics, practitioners and representatives of several European tax administrations and Institutions discuss the major issues.

Almost 200 experts, including the contributors to this book, convened for a joint conference on the “Common Consolidated Corporate Tax Base – The Possible Content of Community Law Provisions” from February 21 – 23, 2008 in Vienna. This conference was organized by the Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration (WU) in co-operation with the European Commission. The knowledge shared at the conference benefited not only the participants themselves, but also manifested itself in the papers included in this volume, which were completed after the conference. Without the support of the European Commission neither the conference nor the entire project would have been feasible.

We are very grateful to all the authors who contributed to this book, albeit on a very strict and tight time schedule. They displayed enormous discipline in completing their contributions and actively participated in the discussions at the conference in Vienna with impressive enthusiasm. After presenting their results at the conference, they finalized their papers immediately.

The Linde publishing house agreed to include this book in its catalogue. We would like to express our sincere thanks for their cooperation and the swift realization of this publication project. Ms Margaret Nettinga contributed greatly to the completion of this book by editing and polishing the texts for the authors, for whom English is – to a great extent – a foreign language. Above all, we would like to thank the members of the secretariat and the research assistants of the Institute for Austrian and International Tax Law, especially Ms Necha Demirova, Ms René Pestuka, Ms Katharina Kubik and Mr Christian Massoner, who were responsible for the organization and preparation of the conference in Vienna and who also worked on the publication of this book. Without their dedication and talent for or-

ganization, both the success of the conference and the swift completion of this book would not have been possible.

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