

Content

Chapter 1

Cross Topics on the Savings Directive

I. The Savings Directive of the EU – An Economic Perspective (<i>Lars Gläser/Martin Halla</i>)	11
II. Implementation Problems in the Banking Sector (<i>Helmut Moritz</i>)	49
III. Tax Co-ordination When the Rest of the World Does Not Cooperate (<i>Jana Kubicová</i>)	59
IV. The Taxation of Cross Border Interest Payments in the USA (<i>Adam Chodorow/Yariv Brauner</i>)	81
V. The Concept of Beneficial Ownership (<i>Dietmar J. Aigner</i>)	99
VI. The Concept of Interest under the OECD Model Tax Convention (<i>Gustavo Lopes Courinha</i>)	111
VII. Interest-Savings Directive and Third Country Agreements (<i>Dietmar J. Aigner</i>)	123
VIII. Collective Investment Vehicles and the Savings Taxation Directive from a Dutch Perspective (<i>Raymond P.C. Adema</i>)	135

Chapter 2

Country Reports on the Implementation of the Savings Directive

I. Austria (<i>Lars Gläser</i>)	153
II. Belgium (<i>Wim Eynatten</i>)	169
III. France (<i>Clémentine Giannini</i>)	203
IV. Germany (<i>Adrian Hans</i>)	217
V. Greece (<i>Miltiadis Sarigiannidis/Efpraxia Dalakiouridou</i>)	235
VI. Hungary (<i>Kinga Pétervári</i>)	255
VII. Italy (<i>Pierpaolo Angelucci</i>)	273
VIII. Poland (<i>Paweł Chodzinski</i>).....	295
IX. Portugal (<i>Ricardo Reigada Pereira</i>)	309
X. Slovenia (<i>Mateja Babič</i>)	339
XI. Spain (<i>Santiago Ibáñez Marsilla</i>).....	353
List of Authors	375