

Preface

In September 2003 the Special Research Project (“SFB”) “International Tax Coordination” was established at the Vienna University of Economics and Business Administration. In October 2003 the Austrian Science Fund (“FWF”) decided to fund this project for a period of four years. Within this special research project the Department of Tax Law and Tax Management based in the Johannes Kepler University in Linz is one of the eight working parties that conduct’s research in the field of International Taxation. Univ.-Prof. Dr. Michael Tumpel is the coordinator of this working party and he researches together with Dr. Dietmar Aigner and MMag. Lars Gläser. The name of this working party is: “The Taxation of Interest in the European Capital Market”. The major focus of this party’s research has been the interpretation and the analysis of the framework introduced by *Directive 2003/48/EC on taxation of savings income in the form of interest payments* (the “Savings Directive”) which has been applicable in the EU and certain Third Country Territories since 1 July 2005. Therefore the Department of Tax Law and Tax Management of the Johannes Kepler University in Linz hosted the “Conference on the Taxation of Savings Income in the EU” in November 2005. The conclusions of this conference are comprised in this book.

Nineteen reporters from Member States of the European Union and the United States of America report either on cross topics in the field of Savings Taxation or as national reporters in respect of the implementation of the Savings Directive in their own Member States. Without these individual reports this book would not exist. Therefore, all the gratitude of the editors goes to these individual reporters. The editors would also wish to thank the Linde Verlag for their assistance and professional publication of this book.

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