

PUBLICATIONS

A. Books and reports (author/editor, in reverse chronological order)

- (23) **'Tax sustainability in an EU and international context'**, 2020, Brokelind C. and van Thiel S. (Editors and contributors). IBFD 448p (ISBN 978-90-8722-620-6).
- (22) **'CFE Tax Advisors Europe: 60th anniversary - Liber Amicorum'**, 2019, van Thiel S., Valente PG. and Raventos-Calvo S. (Editors and contributors). IBFD Amsterdam (446 pp; ISBN: 978-90-8722-555-1).
- (21) **"Value Added Tax and the digital economy: The 2015 EU rules and broader issues"**, 2015, Lamensch M., Traversa E. and van Thiel S. (Editors and contributors). Wolters Kluwer, Volume 46 Eucotax 2015 (248 pp; ISBN 978-90-411-6612-8).
- (20) **"Policies for a sustainable tax future: Tackling base erosion and profit shifting - Recent developments in VAT and the financial transactions tax"**, 2014, van Thiel S. (Editor and contributor). CFE Forum reports on European Taxation, Volume 6, DATEV Germany, 210 pp (ISBN 978-92-990057).
- (19) **"Tax law in the light of judgements: interaction between European law and domestic courts – 2012; "Tax Planning: what is (un) acceptable - 2013"**, 2013, van Thiel S. (Editor and contributor). CFE Forum reports on European Taxation, Volume 5, DATEV Germany, 195 pp (ISBN 978-92-990057-3-6).
- (18) **"Sharing information across borders in direct and indirect tax (2010) and the Permanent establishment in international Tax law (2011)"**, 2012, van Thiel S. (Editor and contributor). CFE Forum Reports on European Taxation Volume 4, DATEV Germany, 251 pp (ISBN 978-92-990057-2-9).
- (17) **"Tax evasion and tax avoidance: Symposium on EU Tax Policy"**, 2011, Kofler G., Mason R and van Thiel S. (Editors and contributors). Linzer Schriften zum Europäischen Steuerrecht, Lexis-Nexis Wien, 114 pp (ISBN 978-3-7007-4858-8).
- (16) **"The Confédération Fiscale Européenne at 50 years: commemorative book issued on the occasion of the 50th anniversary of the CFE with a special focus on taxpayer rights and taxpayer charters"**, 2009, van Thiel S. (Editor and contributor). CFE 50th anniversary book, September 2009, DATEV Germany, 332 pp (ISBN: 978-92-990057-0-5).
- (15) **"VAT harmonisation in the EU and unfinished business"**, 2008, van Thiel S. (Editor and contributor). CFE, Brochure on Taxation 3 of April 2008, 126 pp.
- (14) **"Justice, Liberty and security: new challenges for EU external relations"**, 2008, Martenzcuk B. and van Thiel S. (Editors and contributors). VUB Press Series on Globalisation 11, 524 pp (ISBN 978-905487-4720).
- (13) **"The internal market and direct taxation: is the European Court of Justice taking a new approach?"**, 2007. van Thiel S. (Editor and contributor). Confédération Fiscale Européenne Brochure on Taxation 2 of April 2007, 323 pp.
- (12) **"Master of International and Comparative Law "**, 2006, van Thiel S. (Author). Report on the IES/VUB Program on International Legal Cooperation for the VLIR Education assessment and the NVAO Accreditation, June 2006, 152 pp.

- (11) **“The EU prohibition of discrimination, most favoured nation treatment and tax treaties: opinions and materials”**, 2006 van Thiel S. (Editor and contributor). CFE Brochure on European Taxation 1 of April 2006, 172 pp.
- (10) **“Understanding the European Constitution: why a NO vote means less democracy, human rights and security”**, 2005, van Thiel S., Lewis R. and De Gucht K (Editors and contributors). VUB Brussels University Press, 316 pp (ISBN 90-5487-390-6).
- (9) **“Free movement of persons and income tax law: the European Court in search of principles”**, 2002, van Thiel S. (Author). International Bureau of Fiscal Documentation, Amsterdam, 2002, 745 pp (ISBN 90-76078-46-7).
- (8) **“EU case law on income tax, Part I”**, 2001, van Thiel S. (Author). International Bureau of Fiscal Documentation, Amsterdam, 2001, 627 pp (ISBN 90-76078-36-X).
- (7) **“Tax training in the European Community”**, 1992, van Thiel S. and Phidas V. (Co-authors). Report submitted to the PHARE operational service (PHOS) of the Commission of the European Communities, Brussels, 1992, 103 pp.
- (6) **“Pays Bas: Guide Juridique, fiscal, social et comptable”**, 1991, van Thiel S. (Author). Dossiers internationaux Francis Lefebvre, Paris, 1991, 453 pp (ISBN 2-85115-189-4).
- (5) **“Jurisprudence nationale en matière de droit communautaire: Pays Bas”**, 1989, van Thiel S., Duintjer Tebbens H. and Voogscheerd H. (Co-Authors). Analyse de 357 décisions des juridictions nationales concernant la libre circulation des marchandises, le tarif douanier commun, l'agriculture, la sécurité sociale, les dispositions fiscales et la politique sociale, Document of the European Court of Justice 1989 (regularly updated by the Court's staff and available on the ECJ web-site).
- (4) **“The tax treatment of investments in West Africa: towards regional cooperation”**, Part I (40 pp), Part II (129 pp), Part III (220 pp). 1985, van Thiel S. (Author). Consultancy report to the United Nations Economic Commission for Africa, and the Governments of Guinea, Ivory Coast, Liberia, Nigeria, Senegal and Sierra Leone. Limited publication IBFD Amsterdam 1985.
- (3) **“African Tax Systems: section A - aspects of doing business”**, 1984-1986, van Thiel S. (Author). Loose leaf on forms of doing business, investment regulations, international transactions (section A) and taxation (section B) in African developing countries, IBFD, Amsterdam (NL). Surveys on 17 countries.
- (2) **“EEC mining strategy, objectives and instruments”**, 1983, van Thiel S. (Author). Research report for the Commission of the European Communities, D.G. VIII (Development), November 1983.
- (1) **“De eerste Conventie van Lomé als instrument van Europees ontwikkelingsbeleid”**, 1981, van Thiel S. (Author) (“The first Lomé Convention: instrument of European development policy”). Research paper to obtain the Masters in Law from the Katholieke Universiteit Nijmegen (May 1981, 134 pp).

B. Book Chapters and Articles (in reverse chronological order)

- (122) 2024 ‘**Tax politics or tax policy: lessons for more sustainable tax policy design**’, offered for publication (with DIBT students at the WU).
- (121) ‘**The relation between international tax law and international trade law**’, published as Chapter 13 in Haase Florian and Kofler Georg: ‘Research handbook on International tax law’ 2023, Oxford University Press (ISBN: 9780192897688)

- **(120) 'The European Court and tax sovereignty of the Member States'**, published as Chapter 19 in 'Recent developments in EU tax law 2023' at 237 to 249, Linde Verlag
- **(119) 'Harmful tax competition and the EU Code of Conduct'**, Chapter 23 in Douma, Marres, Vermeulen & Weber, European Tax Law 8th Edition 2022 (student edition and full edition), Wolters-Kluwer, Deventer (ISBN)
- **(118) 'Exit taxes'** (2022), Chapter 12 in Douma, Marres, Vermeulen & Weber, European Tax Law 8th edition 2022 (Fed Fiscale Studieserie) (student edition at 317-334, and full edition), Wolters Kluwer.
- **(117) 'Surprising tax decisions of the European Courts on Hungarian turnover taxes and Irish State aid for Apple'**, published as Chapter . in 'Recent developments in EU tax law 2021', Linde Verlag
- **(116) 'Sustainable taxes for sustainable development'**, published as Chapter 1 of 'Tax sustainability in a EU and international context' 2020 (p 15 to 44), Cecile Brokelind and Servaas van Thiel, proceedings of the 14th GREIT Annual Conference in Lund, Sweden (19-20 June 2019), published by IBFD, Amsterdam.
- **(115) 'European Space Policy' Capacity building to help mobilise space for sustainable development: a European perspective'**, published as chapter 27 in Stefano Ferreti (2020): 'Space Capacity Building in the XXI Century' (at 321 to 332), Volume 22 in Studies in Space Policy, European Space Policy Institute, Springer Press (ISBN: 978-3-030-21937-6)
- **(114) The U-Turn of the European Court on Exit Taxes on Unrealized Capital Gains**, Chapter 7 in 'CFE Tax Advisors Europe: 60th anniversary - Liber Amicorum' 2019, at pp 129-146. IBFD Amsterdam (446 pp; ISBN: 978-90-8722-555-1).
- **(113) Introduction to the Liber Amicorum**, Chapter 1 of 'CFE Tax Advisors Europe: 60th anniversary - Liber Amicorum', 2019 at pp 1-8. IBFD Amsterdam (446 pp; ISBN: 978-90-8722-555-1).
- **(112) 'The WTO implications of Brexit: UK traders caught between international and EU (tax and trade) law?'**, Chapter 12 in: A.M. Jimenez (editor) (2019): 'The external strategy of the EU in a post BEPS environment', at 297-325, Annual proceedings of the 12th GREIT Conference, IBFD Amsterdam (ISBN 978-90-8722-501-8).
- **(111) 'Trends in European Direct Taxation: tax harmonisation, state aid and case law'**, Commentary on Chapter 1 in P. Pistone (editor) (2018): 'European Tax Integration: Law, Policy and Politics' at 21-33 (IBFD Amsterdam (ISBN 978-90-8722-472-1).
- **(110) 'Exit taxes'**, Chapter 20 in Terra and Wattel, European Tax Law 7th Edition 2018 at 429-442 (student edition) and at 829-849 (full edition), Wolters-Kluwer, Deventer (ISBN 978 90 13 13360 8)
- **(109) "Possible consequences of Brexit in the area of indirect taxation: Why Prime Minister May talks about a hard Brexit, but really needs a soft Brexit!"** (with Marie Lamensch), World Tax Journal, IBFD, Amsterdam Online publication in December 2017. Paper publication in 10 World Tax Journal 1 of February 2018 at 3 to 41.
- **(108) "Double burdens on cross border economic activity within the European Union"**, Chapter 6 in R. Avi-Yonah and M. Lang (2016): 'Comparative Fiscal Federalism' second edition 2016, Wolters-Kluwer NL, Eucotax series on European Taxation Volume 14, 2016, at 103 – 126 (ISBN 978-90-411-5974-8);
- **(107) "VAT on online supplies: a brief outline of current issues"**, Chapter 1 in Lamensch M., Traversa E. and van Thiel S. (Editors) (2015): "Value Added Tax and the digital economy: The 2015 EU rules and broader issues ", Proceedings from a symposium

held in Brussels on 6 May 2014, Kluwer Law International, Eucotax series on European Taxation Volume 46, 2015, at 1-10 (ISBN 978-90-411-6612-8);

- **(106) "The European Court Upholds the Council Decision Authorising Eleven Member States to Introduce a Financial Transactions Tax"**, Chapter 12 in van Thiel (Editor) (2014): "Policies for a sustainable tax future: Tackling base erosion and profit shifting - Recent developments in VAT and the financial transactions tax", CFE Forum reports on European Taxation, Volume 6, at pages 183-193 (ISBN 978-92-990057-4-3).
- **(105) "Removal of income tax barriers to market integration by the European Judiciary: what could be readily applied by national judges as Acte Clair?"**, Chapter 5 in van Thiel (Editor) (2013): "Tax law in the light of judgements: interaction between European law and domestic courts – 2012; "Tax Planning: what is (un) acceptable - 2013", in CFE Forum reports on European Taxation, Volume 5, at pages 43-61 (ISBN 978-92-990057-3-6).
- **(104) "European Union action against tax avoidance and evasion"**, published in the CES/ifo Forum 2012-2 of the IFO Institute in Munich.
- **(103) "Sharing information across borders: Recent International and European Developments"**, Chapter 1 in van Thiel (Editor) (2011): "CFE Forum reports: 2010 – 2011: Sharing information across borders in direct and indirect tax (2010) and Permanent establishment in international tax law (2011)", at pages 1-22;
- **(102) "The authorised OECD approach and European tax law"** (with Georg Kofler), Chapter 18 in van Thiel (Editor) (2011): "CFE Forum reports: 2010 – 2011: Sharing information across borders in direct and indirect tax (2010) and Permanent establishment in international tax law (2011)", at pages 213-228;
- **(101) "The CCTB proposal : the next step towards corporate tax harmonisation in the European Union?"** (with Mariusz Vascega), 51 European Taxation 9/10 of September/October 2011 at 374-383.
- **(100) "The authorised OECD Approach"** (with Georg Kofler), 51 European Taxation 8 of August 2011 at 327-334.
- **(99) "European Union action against tax avoidance and evasion: internal and external aspects"**, Chapter 4 in Kofler, Mason and van Thiel (2011): "Tax evasion and tax avoidance: Symposium on EU Tax Policy", "Linzer Schriften zum Europäischen Steuerrecht", Lexis-Nexis Wien, at 27-69 (ISBN 978-3-7007-4858-8).
- **(98) "Is there a need for international enforcement of human rights in the tax area"**, Chapter 9 in M. Poiares Maduro, P. Pistone (editors) (2011): 'Human Rights and taxation in Europe and the World', Proceedings of the fifth GREIT Conference in Florence, at 153-184 (ISBN 978-90-8722-111-9).
- **(97) "Avoiding a double burden on cross border economic activity within the European Union: comment on Kofler and Rust"**, Chapter 10 in A. Rust (Editor) (2011): "Double taxation within the European Union", University of Luxembourg and Wolters-Kluwer at 167 – 185 (ISBN 978-90-411-3525-4).
- **(96) "Assessment of taxes in cross border situations: the new EU Directive on administrative cooperation in the field of taxation"** (with Mariusz Vascega), 20 EC Tax Review 3 of 2011 at pages 148-153.
- **(95) The VAT exemption for insurance related services performed by brokers and agents: the case of a "call center"** (with Marie Lamensch and Covas), 51 European Taxation 1 of 2011 at 19-30.
- **(94) "X Holding: a denial of justice"**, Chapter 3 in D.M. Weber and B. Da Silva (Editors) (2011): "From Marks & Spencer to X holding: the future of cross-border

group taxation". Vol 29 EUCOTAX Series on European Taxation, Kluwer. (ISBN 90-411-3399-2 and 978-90-411-3399-1)

- **(93) "X Holding (Case C-337/08): Why Ulysses should stop listening to the Sirene"** (with Marius Vascega), 50 European Taxation 8 of August 2010.
- **(92) "Council adopts new Directive on mutual assistance in recovery of tax and similar claims"** (with Marius Vascega), 50 European Taxation 6 of June 2010.
- **(91) "Swiss court denies European frontier workers their "Schumacker" rights** (comment on the 31 August 2009 decision of the Geneva based "Commission Cantonale de recours en matière administrative" in the "Boitelle" Case) (with Marie Lamensch), 38 Intertax 2 of February 2010 at 93 to 104;
- **(90) "Une juridiction Suisse refuse d'accorder à un travailleur frontalier Européen ses droits tirés de la jurisprudence Schumacker"** (with Marie Lamensch), 83 Journal de Droit Fiscal July-August 2009 at 193 to 224;
- **(89) "The clash between national direct tax law and the EC Treaty Freedoms: defenses available to the Member States"** (with Axel Cordewener and Georg Koffler), 46 Common Market Law Review of 2009 at 1951 to 2000.
- **(88) "Refund of taxes and charges collected contrary to Community law"**, Contribution to the 2008 Salerno Conference on European Tax Law. Chapter 21 (at 287 to 322) in: Pasquale Pistone (Editor) (2009): "Legal remedies in European Tax Law", International Bureau of Fiscal Documentation, Amsterdam (ISBN 978.90.8722.065.5).
- **(87) "The EU Treaty as a charter of taxpayer rights"**, Chapter 16 (at pages 298-325) in van Thiel (2009): "The Confédération Fiscale Européenne at 50 years: commemorative book issued on the occasion of the 50th anniversary of the CFE with a special focus on taxpayer rights and taxpayer charters", CFE 50th anniversary book, September 2009, DATEV, 332 pp (ISBN: 978-92-990057-0-5).
- **(86) "The elimination of double taxation of dividends in the EU: Cobelfret means the end of Belgium's definitively taxed income legislation"** (with Marie Lamensch), 2009 Intertax.
- **(85) "The direct income tax case law of the European Court of Justice: past trends, unfair criticisms and expected future developments"**, 61 Tax Policy Law Review 2009 at 701 to 752.
- **(84) "Justifications in Community law for income tax restrictions on free movement: Acte Clair rules that can be readily applied by national courts"**, contribution to the 17 and 18 September 2007 Conference in Lisbon on "The Acte Clair in EC Direct Tax Law", published: as chapter 3 in Dourado A.P. and da Palma Borges R. (2008): "The Acte Clair in EC direct tax law", at 85-132, IBFD Amsterdam, 516 pp (ISBN: 978-90-8722-036-5). 48 European Taxation 6 of June 2008 at 279-290 (part 1) and 48 European Taxation 7 of July 2008 at pages 339-350 (part 2).
- **(83) "UN anti-terrorism sanctions and EU human rights: the lessons of European integration"**, published as Chapter IV.3 in Martenczuk B. and van Thiel S. (2008): "Justice, Liberty and security: new challenges for EU external relations", at 437-492, VUB Press Series on Globalisation 11, 524 pp (ISBN 978-905487-4720).
- **(82) "The external dimension of EU justice and home affairs: evolution, challenges and outlook"** (with Bernd Martenczuk), published as the introductory chapter in Martenczuk B. and van Thiel S. (2008): "Justice, Liberty and security: new challenges for EU external relations", at 9-18, VUB Press Series on Globalisation 11, 524 pp (ISBN 978-905487-4720).
- **(81) "The removal of indirect tax obstacles to intra-Community trade and unfinished business in the VAT area"**, published as Chapter 1 in van Thiel (2008):

"VAT harmonisation in the EU and unfinished business", at 5-16 and 107-123, Confédération Fiscale Européenne, Brochure on Taxation 3 of April 2008, 126 pp.

- **(80) "Why the ECJ Should Interpret Directly Applicable European Law as a Right to Intra-Community Most-Favoured-Nation Treatment"**, 47 European Taxation 6 of June 2007 at 263-270 (part 1) and 47 European Taxation 7 of July 2007 at 314-328 (part 2).
- **(79) "The GATS and direct taxation"**, contribution to the 22-23 November 2004 VUB/Hull University/IES Conference in Brussels on "Issues of international legal trade policy and implementation: challenges for the World Trade Organisation", published as chapter 15 in Bytsebier K. and Van der Borgt K. (2007): "WTO Obligations and Opportunities: challenges of implementation", at 385-411, Cameron May, 449 pp (ISBN 10: 1-905017-38-3; ISBN 13: 978-1-905017-38-6).
- **(78) "The taxation of intra Community dividend flows and the avoidance of double taxation: the European Court takes the parent subsidiary directive approach"**, published as chapter 6 in van Thiel (2007): "The internal market and direct taxation: is the European Court of Justice taking a new approach?", at 113 to 154, Confédération Fiscale Européenne, Brochure on European Taxation 2 of April 2007, 323 pp.
- **(77) "ECJ Case law and the new path"** (with Stella Raventos-Calvo), contribution to the 2006 CFE Annual Forum in Brussels, published as chapter 1 in van Thiel (2007): "The internal market and direct taxation: is the European Court of Justice taking a new approach?", at 9 to 37, Confédération Fiscale Européenne, Brochure on European Taxation 2 of April 2007, 323 pp.
- **(76) " Why the ECJ should interpret directly applicable European law as a right to intra-Community most-favoured-nation treatment and a prohibition of double taxation"**, contribution to the 24 November 2006 CFE/NOB/ACIL Congress in Amsterdam on "The influence of European law on direct taxation: recent and future developments", published as Chapter 5 in Weber D. (Editor) (2007): "The influence of European law on direct taxation: recent and future developments", at 75-138, Volume 16 in Kluwer International Law EUCOR Series on International and European Tax (ISBN 978-90-411-2667-2).
- **(75) "The future of the principle of non-discrimination in the EU: towards a right to most favoured nation treatment and a prohibition of double burdens?"**, contribution to the 21-23 October 2005 Michigan University/Harvard Law School Conference in Ann Arbor Michigan (USA) on "Comparative fiscal federalism: comparing the US Supreme Court and European Court of Justice tax jurisprudence", published as Chapter 9 in Avi-Yonah R., Hines J.R. and Lang M. (2007): "Comparative fiscal federalism", at 331-400, Volume 14 in Kluwer International Law EUCOR Series on International and European Tax (ISBN 978-90-411-2552-1).
- **(74) "Income tax payments and social security contributions from a Community law point of view: how the European Court of Justice could streamline its approach in the interest of the internal market"**, Contribution to the July 2005 Vienna University High Level Conference in Rust, Austria on "Tax treaties and social security conventions", published as chapter 3 in Lang M. (2006): "Double taxation conventions and social security conventions", at 37-114, Volume 43 in the "Schriftenreihe zum Internationalem Steuerrecht", Linde Verlag Wien, 775 pp (ISBN 10: 3-7073-0879-0; ISBN 13: 978-3-7073-0879-2).
- **(73) "The most-favoured nation clause and the outcome of the "D" and "Bujara" cases before the European Court of Justice: Introduction to the Forum and the wider debate"** (with Stella Raventos-Calvo), published as chapter 1 in van Thiel

(2006): “The European Union's prohibition of discrimination, most-favoured-nation treatment and tax treaties: opinions and materials”, at 4-16 , Confédération Fiscale Européenne, Brochure on European Taxation - 1 of April 2006, 179 pp.

- **(72) “The principle of non-discrimination in the EU and the right to most-favoured nation treatment in the tax area”**, published as chapter 12 in van Thiel (2006): “The European Union's prohibition of discrimination, most-favoured-nation treatment and tax treaties: opinions and materials”, at 119-152, Confédération Fiscale Européenne, Brochure on European Taxation - 1 of April 2006, 179 pp.
- **(71) “A slip of the European Court in the D case (C-376/03): denial of most favoured nation treatment because of absence of similarity?”**, 33 Intertax 10 of October 2005, at 454-457.
- **(70) “Understanding the new European Constitutional Treaty: Editor's note”** (with Richard Lewis), published in van Thiel S, Lewis R. and De Gucht K. (2005): “Understanding the new European Constitutional Treaty: why a NO vote means less democracy, human rights and security”, at 7 to 22, VUB Brussels University Press, Brussels, 2005 (ISBN 90-5487-390-6).
- **(69) “Good governance, human rights and economic freedoms: the European Constitution from the point of view of the European Citizen (the emperor is well dressed)”** published in van Thiel S, Lewis R. and De Gucht K. (2005): “Understanding the new European Constitutional Treaty: why a NO vote means less democracy, human rights and security” (at 131 to 187), VUB Brussels University Press, Brussels, 2005 (ISBN 90-5487-390-6).
- **(68) “The effect of WTO law in the legal order of the European Community: a judicial protection deficit or a real-political solution, or both?”** (with Armin Steinbach), published as chapter 2 in Lang M., Herdin J. and Hofbauer I. (2005): “WTO and Direct Taxation”, at 49 to 73, Band 35 Schriftenreihe zum Internationalen Steuerrecht, Linde Verlag, Wien (ISBN 3-7073-0710-7) and at 49 to 73, volume 10 in Kluwer's EUCOTAX Series on European Taxation, The Hague (ISBN 90-411-2371-7).
- **(67) “The WTO and Direct taxation: general report”**, General report on the 8-11 July 2004 High Level Scientific Conference in Rust, Austria, published: as chapter 1 in Lang M., Herdin J. and Hofbauer I. (2005): “WTO and Direct Taxation”, at 13 to 47, Band 35 Schriftenreihe zum Internationalen Steuerrecht, Linde Verlag, Wien (ISBN 3-7073-0710-7) and at 13 to 47, Volume 10 in Kluwer Law International, EUCOTAX Series on European Taxation, The Hague (ISBN 90-411-2371-7).
- **(66) “Europa is hier, in Uw dagelijkse belastingpraktijk”**, presentation for the 51st annual meeting of the Dutch tax advisors, published in NOB/FBA (2004): "Europa", at 11 to 27, SDU Fiscale en financiële uitgevers, Amersfoort (ISBN 90-6476-098-5).
- **(65) “The World Trade Organisation and taxation”**, published in IBFD (2004): “China's WTO accession and tax reform” (at 576), International Bureau of Fiscal Documentation, Amsterdam, 2004.
- **(64) “Public health versus intellectual property or how Members of the WTO without pharmaceutical production capacity could have access to affordable medicines in public health emergencies by using compulsory licenses”**, published in De Schutter B. and Pas J. (2004): “About globalisation: views on the trajectory of mondialisation”, at 243 to 283, Institute for European Studies Publication Series 1, 2004, VUB Brussels University Press, 342 pp (ISBN 90-5487-360-4).
- **(63) “Social dimensions of globalisation: public health versus intellectual property or how WTO Members without pharmaceutical production capacity can use compulsory licenses to address public health emergencies”**, published in VUB

(2003): “Ceci n'est pas un juriste, il est un amie”, at 321 - 356, Liber Amicorum Bart De Schutter, 2003, VUB University Press and posted at www.cid.harvard.edu/cidtrade, “Global trade negotiations home page” (under issue areas, intellectual property, papers) of the Centre for International Development of Harvard University.

- **(62) “Die Beseitigung ertragsteuerlicher Hindernisse im Binnenmarkt”** (with Charlotte Achilles), Internationales Steuerrecht (IstR) 15 of 2003 at 530 to 538 (part 1) and 16 of 2003 at 553 to 558 (part 2).
- **(61) “Removal of income tax barriers to market integration in the European Union: litigation by the Community citizen instead of harmonisation by the Community legislature?”**, 12 EC Tax Review 1 of 2003 at 4 to 19.
- **(60) “Removal of income tax barriers to market integration: harmonisation or litigation? A summary of the impact of the Court's case law on the features of any future system of income taxation in the European Union”**, Contribution to the 29-30 April 2002 European Commission Conference in Brussels: “Towards an Internal Market without corporate tax frontiers”, and posted at web-site: http://europa.eu.int/comm/taxation_customs/taxation/company_tax/conference_contributions/htm.
- **(59) “Het direct werkende Europese gemeenschapsrecht en het inkomstenbelastingrecht en de belastingverdragen van de lidstaten”**, Tijdschrift Fiscaal Ondernemingsrecht 54 of April 2001 at 16-37.
- **(58) “Tributacao e integracao economica: desenvolvimentos recentes na uniao europeia”**, published in Casella P.B. (1996): “Contratos internacionais e direito economico no MERCOSUL, apos o termino do periodo de” transicao”, at 752 to 793, Editoria LTr Sao Paulo Brazil 1996-1997 (ISBN 85.7322.132.1).
- **(57) “The removal of income tax discrimination as a barrier to the free movement of persons in the European Union”**, published in Caiger and Floudas (1996): “1996 Onwards: lowering the barriers further”, at 155 to 173, European Law Series John Wiley 1996 (ISBN 0.471.95768.2).
- **(56) “Die Auswirkungen des Rechts der Europäischen Gemeinschaft auf die Besteuerung von Einkünften aus Investitionen zwischen den Mitgliedstaaten”**, Proceedings of the Italian German Austrian Conference of tax consultants, Gardone, September 1995 at 1.
- **(55) “The prohibition of income tax discrimination in the European Union: what does it mean?”**, 34 European Taxation 9 of September 1994 at 303 ff.
- **(54) “Italian Government registration duty (case note)”** (with Claudia Gramaccia), 33 European Taxation 11 of November 1993 at 376 ff.
- **(53) “Transitional derogations under the Sixth and Eighteenth VAT Directives: Commission report and proposal for Directive 18 bis”**, 4 International VAT Monitor 4 of April 1993 at 2 (Spanish version published in Impuestos).
- **(52) “Raakvlakken tussen Europees recht en nationaal belastingrecht: een korte verkenning”**, 61 Maandblad Belasting Beschouwingen 4 of April 1992 at 111 ff.
- **(51) “Corporate income taxation: Commission proposal for the exemption of intra-community interest and royalty payments”** (with Ellen Verpoest), 31 European Taxation 5 of May 1991 at 153 ff.
- **(50) “Deductibility of input tax: Concept of taxable person and taxable supply under the Sixth VAT directive “**, 2 International VAT Monitor 3 of March 1991 at 18 ff.
- **(49) “La insercion de las Comunidades Europeas en da sociedad internacional vista a traves de la jurisprudencia de sa Tribunal de justicia”** (with I.Rofes Pujol), contribution to (1991): “Desarrollo progresivo del derecho internacional; aportaciones de

organizaciones, tribunales y parlamentos internacionales” published by the Consejo de estudios internacionales avanzados cooperacion académica internacional, Buenos Aires, 1991 at 239 to 264 (ISBN 950-9277-07-X).

- **(48) “European Communities: Corporate income taxation and the Internal Market without Frontiers - adoption of the merger and parent-subsidiary directives”** (with C. Rattray and M. Meyer), 30 European Taxation 11 of November 1990 at 326 ff.
- **(47) “New Commission proposal on administrative cooperation in the field of indirect taxation”**, 1 International VAT Monitor 7\8 of July-August 1990 at 20 ff.
- **(46) “The Safe case: the supply of goods and transfers of immovable property”**, 1 International VAT Monitor 5 of May 1990 at 17 ff.
- **(45) “Deductibility of unduly paid input VAT; the Genius Holding case”**, 1 International VAT monitor 4 of April 1990 at 24 ff.
- **(44) “Public authorities as taxable persons for VAT”**, 1 International VAT Monitor 2 of February 1990 at 28 ff and 30 European Taxation 2 of February 1990 at 49 ff.
- **(43) “Removal of indirect tax barriers to a single European market”**, 1 International VAT Monitor 1 of January 1990 at 17 ff.
- **(42) “ORO: Geen recht op aftrek van restbelasting die nog op ingekochte gebruikte goederen drukt”**, 119 Weekblad voor Fiscaal Recht 5901 of 8 February 1989 at 178 ff.
- **(41) “Tax planning en het Europees vestigingsrecht: een stap terug”**, 40 Algemeen Fiscaal Tijdschrift 10 of October 1989 at 259 ff.
- **(40) “De bijzondere verbruiksbelasting personenauto's is verenigbaar met het Europese recht: althans voorlopig”**, 118 Weekblad voor Fiscaal Recht 5879 of 24 Augustus 1989 at 10 ff.
- **(39) “The Kühne case: VAT treatment of the private use of second hand business assets”**, 29 European Taxation 9 of September 1989 at 307 ff.
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- (1) **“Internationale handel, ontwikkelingslanden en GATT”**, (International trade, developing countries and GATT) 31 Ars Aequi 7 of July/August 1982 at 341 ff. Reprinted in Syllabus International Law of the Open University Heerlen, 1986 (ISBN 9035802101).

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- (6) **‘Vienna and Geneva based international organisations and the 2030 Agenda for Sustainable Development’**, 2017.
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