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(Eucotax Series on European Taxation)

## **Cross Border Mergers Within the EU. Proposals to Remove the Remaining Tax Obstacles (Eucotax Series on European Taxation)**

*Harm van den Broek*  
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before purchasing it in order to gauge whether or not it would be worth my time, and all praised *Cross Border Mergers Within the EU. Proposals to Remove the Remaining Tax Obstacles* (Eucotax Series on European Taxation):

As a result of the Regulation on the European Company and the Tenth Council Directive, all Member States are obliged to finally implement the merger arrangements of the 1990 Fiscal Merger Directive, forcefully raising the question of the tax consequences of cross-border mergers. This book is the first to focus in such an extended way on the meaning of the 1990 Directive's tax provisions in this context. With unique and valuable insights drawn from legislative history documents never examined before, its detailed commentary leads to sound and practical recommendations on cross-border mergers within the EU from a tax law perspective. This book also examines to what extent taxation as a result of mergers is in line with the freedom of establishment and the free movement of capital. Clearly analysing the dangers of advance taxation, double taxation, double non taxation, and additional tax claims as a result of a merger, the book deals with such core elements as the following: ; the aims of cross-border merger relief schemes; transfer of losses; ; exit taxation; ; taxation of dividend withholding tax; ; employee participation rights; ; tax standing of creditors of a transferring company; and ; taxation of foreign shareholders. With its new insights on tax aspects of mergers within the European Union, this book will be of special value to merging companies and their shareholders, to tax administrations and courts, and to legislators who must properly implement the Merger Directive.