

Member States' rules on the taxation of the foreign business income of companies, whether they are based on the fiscal principle of territoriality or on the principle of worldwide taxation, raise complex issues of compatibility with the law of the European Union. Areas of conflict include particularly the taxation of foreign profits, the deduction of foreign losses, the elimination of international double taxation, and the attribution of profits to permanent establishments.

The dissertation analyses these conflicts on the basis of a study of the case law of the European Court of Justice. Although this analysis provides some guidance for the taxation of companies when they carry out business activities throughout the European Union, it is concluded that the Court cannot, by itself, solve the conflict between the taxation of business income in a cross-border context and the objective of achievement of the internal market.

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An analysis of the conflict between the objective of achievement of the European internal market and the principles of territoriality and worldwide taxation

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