



Universiteit  
Leiden  
The Netherlands

**De invloed van de woonplaats op de fiscale behandeling van grensoverschrijdende werknemers: Een onderzoek naar de Schumacker-rechtspraak van het Hof van Justitie en woonplaatsonafhankelijke belastingheffing naar draagkracht in de Europese Unie.**

Schipper, N.P.

**Citation**

Schipper, N. P. (2019, November 14). *De invloed van de woonplaats op de fiscale behandeling van grensoverschrijdende werknemers: Een onderzoek naar de Schumacker-rechtspraak van het Hof van Justitie en woonplaatsonafhankelijke belastingheffing naar draagkracht in de Europese Unie*. Retrieved from <https://hdl.handle.net/1887/80616>

Version: Publisher's Version

License: [Licence agreement concerning inclusion of doctoral thesis in the Institutional Repository of the University of Leiden](#)

Downloaded from: <https://hdl.handle.net/1887/80616>

**Note:** To cite this publication please use the final published version (if applicable).

Cover Page



Universiteit Leiden



The handle <http://hdl.handle.net/1887/80616> holds various files of this Leiden University dissertation.

**Author:** Schipper, N.P.

**Title:** De invloed van de woonplaats op de fiscale behandeling van grensoverschrijdende werknemers: Een onderzoek naar de Schumacker-rechtspraak van het Hof van Justitie en woonplaatsafhankelijke belastingheffing naar draagkracht in de Europese Unie.

**Issue Date:** 2019-11-14

## ALFABETISCHE BIBLIOGRAFIE

A.J. Auerbach, M.P. Devereux & H. Simpson, 'Taxing Corporate Income' in: *Mirrlees Review, Reforming the Tax System for the 21st Century*, Londen: Institute for Fiscal Studies 2008, p. 837-913.

J.F. Avery Jones, 'Carry on Discriminating', *European Taxation* 1996/2, p. 46-49.

J.F. Avery Jones, 'What is the Difference between Schumacker and Gilly?', *European Taxation* 1999/1, p. 2-3.

J.F. Avery Jones, 'A Comment on "Progressive taxation of non-residents and intra-EC allocation of personal tax allowances"', *European Taxation* 2000/8, p. 375-377.

J.F. Avery Jones, 'A Comment on "AMID: The Wrong Bridge or a Bridge Too Far?"', *European Taxation* 2001/6-7, p. 251.

N. Bammens, *The Principle of Non-Discrimination in International and European Tax Law*, Amsterdam: IBFD 2012.

C. Bardini, 'The Ability to Pay in the European Market: An Impossible Sudoku for the ECJ', *Intertax* 2010/1, p. 2-20.

C. Barnard, *The Substantive Law of the EU*, Oxford: Oxford University Press 2013.

T. Bender, *De vrijstellingsmethode ter voorkoming van internationale dubbele belasting*, origineel proefschrift Universiteit Leiden 2000.

G. Beretta, 'The Brisal and KBC Finance Decision: Once Again the CJEU Assesses the Compatibility with EU Law of Gross Withholding Taxation of Non-residents', *EC Tax Review* 2017/5, p. 193-200.

W. Bernhard, 'Die steuerliche Berücksichtigung der persönlichen und familiären Verhältnisse im Binnenmarkt', *Internationales Steuerrecht* 2001/20, p. 647-650.

J.J. van den Broek, *Cross-Border Mergers within the EU. Proposals to Remove the Remaining Obstacles*, Nijmegen: Wolf Legal Publishers 2011.

J.J. van den Broek, 'Meneer Schumacker of het sprookje van het 90%-criterium', *NTFR* 2016/2041.

C. Brokelind, 'Three New Swedish Direct Taxation Cases on Their Way to the ECJ', *European Taxation* 2014/9, p. 385-391.

L. Cerioni, 'The Never-Ending Issue of Cross-Border Loss Compensation within the EU: Reconciling Balanced Allocation of Taxing Rights and Cross-Border Ability-to-Pay', *EC Tax Review* 2015/5, p. 268-280.

CFE ECJ Task Force, 'Opinion Statement of the CFE on the Gielen Case (C-440/08)', *European Taxation* 2010/7, p. 317-318.

CFE ECJ Task Force, 'Opinion Statement ECJ-TF 1/2016 on the Decision of the European Court of Justice in Joined Cases Miljoen (Case C-10/14), X (Case C-14/14) and Société Générale (Case C-17/14) on the Netherlands Dividend Withholding Tax', *European Taxation* 2016/6, p. 255-261.

CFE ECJ Task Force, 'Opinion Statement ECJ-TF 2/2016 on the Decision of the Court of Justice of the European Union of 13 July 2016 in Brisal and KBC Finance Ireland (Case C 18/15), on the Admissibility of Gross Withholding Tax of Interest', *European Taxation* 2017/1, p. 30-34.

CFE ECJ Task Force, 'Opinion Statement ECJ-TF 4/2017 on the Decision of the Court of Justice of the European Union of 9 February 2017 in X (Case "Pro-Rata Personal Deductions"), Concerning Personal and Family Tax Benefits in Multi State Situations', *European Taxation* 2018/2, p. 163-169.

A. Cordewener, *Europäische Grundfreiheiten und nationales Steuerrecht*, Keulen: Otto Schmidt 2002.

A. Cordewener & E. Reimer, 'The Future of Most-Favoured-Nation Treatment in EC Tax Law – Did the ECJ Pull the Emergency Brake without Real Need? – Part 2', *European Taxation* 2006/6, p. 291-306.

A. Cordewener, 'Personal Income Taxation of Non-residents and the Increasing Impact of the EC Treaty Freedoms', in: D. Weber (red.), *The Influence of European Law on Direct Taxation, EUCOTAX series on European Taxation*, Alphen aan den Rijn: Kluwer Law International 2007.

M. Danish, 'What Remains of the Marks & Spencer Exception for Final Losses? – Examining the Impact of Commission v. United Kingdom (Case C-172/13)', *European Taxation* 2015/9, p. 417-422.

S. Douma, 'The Three Ds of Direct Tax Jurisdiction: Disparity, Discrimination and Double Taxation', *European Taxation* 2006/11, p. 522-533.

## Alfabetische bibliografie

---

- S. Douma, *Optimization of Tax Sovereignty and Free Movement*, origineel proefschrift Universiteit Leiden 2011.
- S. Douma, *Legal Research in International and EU Tax Law*, Deventer: Kluwer 2014.
- W.F.E.M. Egelie, 'De Luxemburgse tombola en: Miljoen e.a. achterhaald?' in: P.G.H. Albert e.a., *Systeem en symmetrie (Bavinck-bundel)*, Deventer: Wolters Kluwer 2016.
- J.A.R. van Eijnsden (e.a.), *Nederlands belastingrecht in Europees perspectief*, Deventer: Kluwer 2014.
- F.A. Engelen, 'De voorlichting van het Hof van de Europese gemeenschappen in fiscale zaken', *TFO* 2001/117.
- F.M. Engelen, *Interpretation of Tax Treaties under International Law*, Amsterdam: IBFD 2004.
- J. Englisch, 'Taxation of cross-border dividends and EC fundamental freedoms', *Intertax* 2010/4, p. 197-221.
- P. Farmer & R. Lyal, *EC Tax Law*, Oxford: Clarendon Press 1994.
- P. Farmer, 'EC Law and national rules on direct taxation: a phoney war?', *EC Tax review* 1998/1, p. 13-29.
- A. Fitz Verploegh, *De effectuering van fiscale persoonlijke tegemoetkomingen van buitenlandse belastingplichtigen* (NOB/LOF-serie), Deventer: Wolters Kluwer 2017.
- O. Gandenberger, 'Die Einfluß der Einkommen- und Körperschaftsteuer auf die internationale Wirtschaftströme', in: K. Vogel (red.), *Grundfragen des internationalen Steuerrechts*, Keulen: Verlag Dr. Otto Schmidt 1985.
- F.A. Garcia Prats, 'Subjective Ability to Pay: Schumacker' in: W. Haslehner (e.a.), *Landmark Decisions of the ECJ in Direct Taxation*, Alphen aan den Rijn: Kluwer Law International 2015, p. 21-40.
- A.C.G.A.C. de Graaf, P. Kavelaars, A.J.A. Stevens, *Internationaal belastingrecht*, Deventer: Kluwer 2011.
- M.J. Graetz, 'Taxing International Income: Inadequate Principles, Outdated Concepts, and Unsatisfactory Policies', *Tax Law Review* 2001/2, p. 261-336.
- R. Griffith, J. Hines & P.B. Sørensen, 'International Capital Taxation' in: *Mirrlees Review, Reforming the Tax System for the 21st Century*, Londen: Institute for Fiscal Studies 2008, p. 914-1027.

I.M. de Groot, 'Conflicterende jurisprudentie Hof van Justitie EU inzake neutralisatie', *WFR* 2014/274.

I.M. de Groot, 'The CJEU's Conflicting Case Law on Neutralization', *Intertax* 2014/11, p. 721-729.

I. de Groot, 'Case X (C-283/15) and the Myth of "Schumacker's 90% Rule"', *Intertax* 2017/8, p. 567-576.

W.C. Haslehner, 'Cross-Border Loss Relief for Permanent Establishments under EC Law', *Bulletin for International Taxation* 2010/1, p. 33-44.

L. Hinnekens, 'AMID: The Wrong Bridge or a Bridge Too Far? An Analysis of a Recent Decision of the European Court of Justice', *European Taxation* 2001/6, p. 206-210.

G.C. Hufbauer en J.M. van Rooij, *US Taxation of International Income, Blueprint for Reform*, Washington D.C.: Institute for International Economics 1992.

H.T.P.M. van der Hurk, *Europees Gemeenschapsrecht en directe belastingen*, FM nr. 97, Deventer: Kluwer 2001.

J.H. Jans, S. Prechal & R.J.G.M. Widdershoven (red.), *Europeanisation of Public Law, Second Edition*, Groningen: Europa Law Publishing 2015.

R.J. Jeffery, *The Impact of State Sovereignty on Global Trade and International Taxation*, Den Haag: Kluwer 1999.

H.J. Kamphuis en F.P.G. Pötgens, 'Schumacker ofwel onder welke omstandigheden wordt de buitenlands belastingplichtige behandeld als een binnenlands belastingplichtige?', *WFR* 1995/643.

P. Kapteyn (e.a.), *Het recht van de Europese Unie en de Europese Gemeenschappen*, Deventer: Kluwer 2003.

P. Kavelaars, *Toewijzingsregels in het internationale fiscale- en sociaalverzekeringsrecht*, Deventer: Kluwer 2003.

P. Kavelaars, 'Schumacker-doctrine genuanceerd', *NTFR-B* 2017/23.

P. Kavelaars, 'Grenswerkers in spagaat', *NTFR* 2017/1682.

E.C.C.M. Kemmeren, 'Persoonlijke verminderingen op grond van non-discriminatie in belastingverdragen', *WFR* 1993/227.

E.C.C.M. Kemmeren, *Principle of origin in tax conventions – a rethinking of models*, Dongen: Pijnenburg 2001.

E.C.C.M. Kemmeren, 'ECJ should not unbundle integrated tax systems!', *EC Tax Review* 2008/1, p. 4-11.

E.C.C.M. Kemmeren, 'Renneberg Endangers the Double Tax Convention System or Can a Second Round Bring Recovery?', *EC Tax Review* 2009/1, p. 4-15.

E.C.C.M. Kemmeren, 'Sopora: A Welcome Landmark Decision on Horizontal Comparison', *EC Tax Review* 2015/4, p. 178-184.

E.C.C.M. Kemmeren: 'Gross Withholding Taxes: Is the Court of Justice of the European Union Back on Track with Regard to Deductible Expenses?', *EC Tax Review* 2017/1, p. 2-9.

B.J. Kiekebeld en J.A.R. van Eijsden, *Nederlands belastingrecht in Europees perspectief*, Deventer: Kluwer 2009.

S. Kingma en M.G.H. Schaper, 'De kwalificerende buitenlandse belastingplichtige in historisch en EU-rechtelijk perspectief', *WFR* 2014/659.

A. Knechtle, *Basic Problems in International Fiscal Law*, Deventer: Kluwer 1979.

G.W. Kofler & C.P. Schindler, "Dancing with Mr. D": The ECJ's Denial of Most-Favoured -Nation Treatment in the "D" case', *European Taxation* 2006/12, p. 530-540.

G. Kofler, 'Tax Treaty "Neutralization" of Source State Discrimination under the EU Fundamental Freedoms?', *Bulletin for International Taxation* 2011/12, p. 684-690.

G.W. Kofler & R. Mason, 'Double Taxation: A European Switch in Time?', *Columbia Journal of European Law* 2007/1, p. 63-98.

J.J.A.M. Korving, *Internal Market Neutrality*, origineel proefschrift Universiteit Maastricht 2017.

E. Lachmayer & D. Pfau, 'Abgehen von der Schumacker-Doktrin: Führt die Rechtssache X, C-283/15, zu einem Paradigmenwechsel?', *Steuer und Wirtschaft International* 2016/11, p. 556-565.

M. Lang, 'Ist die Schumacker-Rechtsprechung am Ende?', *Recht der Internationalen Wirtschaft* 2005/5, p. 336-344.

M. Lang, 'Has the Case Law of the ECJ on Final Losses Reached the End of the Line?', *European Taxation* 2014/12, p. 530-540.

M. Lang, 'Totgesagte leben länger: Horizontale Vergleichbarkeit und die Verwirklichung des Binnenmarkts', *Steuer und Wirtschaft International* 2016/3, p. 118-133.

M. Lang, 'Double Taxation Conventions in the Case Law of the CJEU', *Intertax* 2018/3, p. 181-193.

- K. Lenaerts en P. van Nuffel, *Europees Recht*, Antwerpen: Intersentia 2011.
- O.C.R. Marres, 'Objectieve vergelijkbaarheid van binnenlanders en buitenlanders', *NTFR-B* 2009/9.
- R.S.J. Martha, *The Jurisdiction to Tax in International Law*, Deventer: Kluwer 1989.
- R. Mason, 'Flunking the ECJ's Tax Discrimination Test', *Columbia Journal of Transnational Law* 2007/1, p. 72-132.
- N. Mattsson, 'Does the European Court of Justice Understand the Policy behind Tax Benefits Based on Personal and Family Circumstances?', *European Taxation* 2003/6, p. 186-194.
- G.T.K. Meussen, 'Renneberg: ECJ Unjustifiably Expands Schumacker Doctrine to Losses from Financing of Personal Dwelling', *European Taxation* 2009/4, p. 185-188.
- G.T.K. Meussen, 'No Cross-Border Loss Relief for Losses from Passive Investment by Private Individuals in the Event of a Disparity', *European Taxation* 2014/4, p. 160-163.
- P. Musgrave, 'Interjurisdictional equity in company taxation: principles and applications to the European Union', in: S. Cnossen (red.), *Taxing capital income in the European Union, issues and options for reform*, Oxford: Oxford University Press 2000, p. 46-77.
- R. Newey, 'Gschwind Decision German Tax Law Not Discriminatory for Non-Resident Married Couples', *European Taxation* 2000/3, p. 114-118.
- H. Niesten, 'Growing Impetus for Harmonization of Personal and Family Allowances: Current State of Affairs of the Schumacker-Doctrine after Imfeld and Garret', *EC Tax Review* 2015/4, p. 185-201.
- H. Niesten, 'Case X v. Staatssecretaris van Financiën: Fractional Allocation of Personal and Family Tax Benefits for EU Resident Individuals with Multi-State Income', *EC Tax review* 2017/4, p. 201-213.
- H. Niesten, 'Pro Rata Deduction of Negative Income from Income Received in Each Member State', *European Taxation* 2018/2, p. 116-120.
- H. Niesten, *Belastingvoordelen van de grensoverschrijdende economisch actieve EU-persoon*, Mechelen: Wolters Kluwer 2018.
- B. Opmeer, 'Kwalificerende buitenlandse belastingplicht: zit Nederland op verkeerd spoor?', *MBB* 2017/7-8, p. 249-258.
- R. Papotti & C. Setti, 'The ECJ Decision in Timac Agro (Case C-388/14): Another Properly Shaped Piece in the ECJ's Tax Loss Puzzle', *European Taxation* 2016/6, p. 246-254.

- B. Peeters, 'Mobility of EU Citizens and Family Taxation: A Hard to Reconcile Combination', *EC Tax Review* 2014/3, p. 118-120.
- B. Peeters, 'Kieback: When Schumacker Emigrates...', *EC Tax review* 2016/2, p. 58-69.
- B. Peeters & H. Verschueren, 'The Impact of European Union Law on the Interaction of Members States' Sovereign Powers in the Policy Fields of Social Protection and Personal Income Tax Benefits', *EC Tax Review* 2016/5-6, p. 262-276.
- F. Pennings, 'Co-ordination of Social Security on the Basis of the State of Employment Principle: Time for an Alternative?', *Common Market Law Review* 2005/42, p. 67-89.
- D. Pezzella, 'Final Losses under EU Tax Law: Proposal for a Better Approach', *European Taxation* 2014/2-3, p. 71-79.
- M. Pires, *International Juridical Double Taxation of Income*, Deventer: Kluwer 1989.
- P. Pistone, *The Impact of Community Law on Tax Treaties: Issues and Solutions, EUCOTAX series on European Taxation*, Londen: Kluwer Law International 2002.
- F. Pötgens, *Income from International Private Employment*, Amsterdam: IBFD 2006.
- F.P.G. Pötgens, 'Over het keuzerecht, Europeesrechtelijke ontwikkelingen en de grensambtenarendoctrine', *MBB* 2011/3.
- F.P.G. Pötgens, 'Nadere precisering Schumacker-criteria', *NTFR-B* 2012/36.
- F.P.G. Potgens, 'Sopora: over horizontale discriminatie en overcompensatie', *NTFR-B* 2015/15.
- F.P.G Pötgens & T.M. Vergouwen, 'The Report Ways to Tackle Cross-Border Obstacles Facing Individuals within the EU', *EC Tax Review* 2017/5, p. 246-256.
- C. van Raad, *Nondiscrimination in International Tax Law*, Deventer: Kluwer 1986.
- C. van Raad, 'Fractionele belastingheffing van EU buitenlandse belastingplichtigen', in: J. Verburg e.a. (red.), *Liberale Gifte (Vriendenbundel Ferdinand Grapperhaus)*, Deventer: Kluwer 1999, p. 297-306.
- C. van Raad, 'Fractional Taxation of Multi-State Income of EU Resident Individuals', opgenomen in Andersson, P. Melz, & C. Silferberg (red.), *Liber Amicorum Sven-Olof Ledin*, Deventer: Kluwer 2001, p. 211-221.
- C. van Raad, 'Nondiscrimination in taxation of cross-border income under the OECD Model and EC Treaty rules – a concise comparison and assessment', in: *A Tax Globalist (Ellis Bundel)*, Amsterdam: IBFD 2005, p. 129-143.

- C. van Raad, 'Non-Residents – Personal Allowances, Deduction of Personal Expenses and Tax Rates', *World Tax Journal* 2010/2, p. 154-161.
- C. van Raad, *Teksten internationaal & EG belastingrecht 2018-2019*, Deventer: Kluwer 2018.
- J.S. Ribeiro, 'Did the ECJ Go Too Far in Brisa (Case C-18/15)?', *European Taxation* 2017/11, p. 496-502.
- P. Richman (Musgrave), *Taxation of foreign investment income. An Economic analysis*, Baltimore: Johns Hopkins Press 1963.
- E.W. Ros, *EU Citizenship and Direct Taxation*, origineel proefschrift Erasmus Universiteit Rotterdam 2017.
- E.W. Ros, 'Europees burgerschap en fiscaliteit', *MBB* 2017/12.
- V. Ruiz Almendral, 'La tributación del no residente comunitario: entre la Armonización fiscal y el Derecho tributario internacional', EUI Working Papers LAW 2008/25.
- M.G.H. Schaper, *The Structure and Organization of EU Law in the Field of Direct Taxes*, Amsterdam: IBFD 2013.
- N.P. Schipper, *Fiscale draagkracht van grensoverschrijdende werknemers in Europeesrechtelijk perspectief*, masterscriptie Universiteit van Amsterdam 2012.
- N.P. Schipper en D. Reins, 'De Schumacker-criteria nader beschouwd', *WFR* 2012/703.
- N.P. Schipper en D. Reins, 'Het nieuwe besluit inzake de keuzeregeling voor buitenlandse belastingplichtigen', *WFR* 2012/1396.
- O. Schmidt-Heß, 'Die Fortentwicklung der Schumacker-Rechtsprechung durch das Urteil des EuGH v. 9.2.2017 in der Rechtssache X, C-283/15', *Internationales Steuerrecht* 2017/14, p. 549-555.
- P. Schonewille, 'Commission Recommendation on the Taxation of Non-Residents', *EC Tax Review* 1994/2, p. 63-64.
- D.S. Smit en R.C. de Smit, 'De ondernemer in de Nederlandse inkomstenbelasting en het EU-recht', *WFR* 2010/794.
- K. Spindler-Simader, 'Dividend Withholding Taxes after Miljoen, X and Société Générale', *EC Tax Review* 2016/2, p. 70-76.
- B. Starink, *Belastingheffing over particulierpensioen en overheidspensioen in grensoverschrijdende situaties*, FM nr. 144, Deventer: Wolters Kluwer 2015.

L.G.M. Stevens, *Belasting naar draagkracht*, Deventer: Kluwer 1980.

B.J.M. Terra en P.J. Wattel, *European Tax Law, Sixth edition*, Deventer: Kluwer 2012.

S.C.M.G. van Thiel, *Free movement of persons and income tax law: the European court in search of principles*, Amsterdam: IBFD 2002.

S. van Thiel, 'Why the European Court of Justice should interpret Directly Applicable Community Law as a Right to Most Favoured Nation Treatment and a Prohibition of Double Taxation', in: D. Weber (red.), *The Influence of European Law on Direct Taxation, EUCOTAX series on European Taxation*, Alphen aan den Rijn: Kluwer Law International 2007, p. 75-138.

O. Thömmes & A. Linn, 'Deferment of Exit Taxes after National Grid Indus: Is the Requirement to Provide a Bank Guarantee and the Charge of Interest Proportionate?', *Intertax* 2014/8-9, p. 485-493.

M. den Toom & H. van den Broek, 'The Freedom of Establishment and Recapture of PE Losses under the Merger Directive', *European Taxation* 2018/2-3, p. 63-72.

F. Vanistendael, 'Case C-336/96, *Mr and Mrs Robert Gilly v. Directeur des Services Fiscaux du Bas Rhin (...)*', *Common Market Law Review* 2000/1, p. 167-179.

F. Vanistendael, 'In Defence of the European Court of Justice', *Bulletin for International Taxation* 2008/3, p. 90-98.

F. Vanistendael, 'Ability to Pay in European Community Law', *EC Tax Review* 2014/3, p. 121-134.

P.C. van der Vegt, 'De verschillen tussen Ritter en de Nederlandse grensambtenaar', *WFR* 2004/872.

P.C. van der Vegt en S.C.W. Douma, 'Ritter-Coulais: de ontgrenzing van belastingjurisdicities gaat voort', *WFR* 2005/717.

I. Vande Velde, 'How Does the CJEU's Case Law on Cross-Border Loss Relief Apply to Cross-Border Mergers and Divisions?', *EC Tax Review* 2016/3, p. 132-145.

J. Vleggeert & H. Vording, 'Conditional Withholding Tax: A Tax on Tax Planning', *Bulletin for International Taxation* 2017/8, p. 452-464.

K. Vogel, 'Worldwide vs. Source taxation of income – A review and re-evaluation of arguments', *Intertax* 1988 (8/9), p. 216-299 (10), p. 310-320 (11), p. 393-402.

K. Vogel, *Taxation of Cross-Border Income, Harmonization, and Tax Neutrality under European Community Law: An institutional Approach*, Deventer: Kluwer 1994.

K. Vogel, 'Some observations regarding "Gilly"', *EC Tax Review* 1998/3, p. 150.

K. Vogel, 'Which method should the European Community adopt for the avoidance of double taxation?', *Bulletin for International Taxation* 2002/1, p. 4-10.

H. de Vries, 'Wijziging van keuzeregeling art. 2.5 Wet IB 2001 hard nodig!', *WFR* 2009/996.

H. de Vries, 'Keuzeregeling artikel 2.5 Wet IB 2001 – stand van zaken en hoe nu verder?', *WFR* 2013/976.

P.J. Wattel, 'Grenzpendler', *WFR* 1995/353.

P.J. Wattel, 'The Schumacker Legacy – Introduction – Taxing Non-Resident Employees: Coping with Schumacker', *European Taxation* 1995, p. 347-353.

P.J. Wattel, 'Capital export neutrality and free movement of persons', *Legal Issues of European Integration* 1996/1, p. 115-127.

P.J. Wattel, 'The EC Court's attempts to reconcile the Treaty freedoms with international tax law', *Common Market Law Review* 1996, p. 223-254.

P.J. Wattel, 'Het buitenlandertarief binnen de EG', *WFR* 1996/1747.

P.J. Wattel, 'Progressive taxation of non-residents and intra-EC allocation of personal tax allowances: Why Schumacker, Asscher, Gilly and Gschwind do not suffice', *European Taxation* 2000/6, p. 210-223.

P.J. Wattel en P. Kavelaars, 'Fiscaal duel: Grensarbeidersregeling: werkstaat is beter dan woonstaat', *WFR* 2001/58.

P.J. Wattel, 'Red herrings in direct tax cases before the ECJ', *Legal Issues of Economic Integration* 2004/2, p. 81-95.

P.J. Wattel, 'Non-Discrimination à la Cour: The ECJ's (Lack of) Comparability Analysis in Direct Tax Cases', *European Taxation* 2015/12, p. 542-553.

P.J. Wattel, O.C.R. Marres & H. Vermeulen (red.), *Terra/Wattel European Tax Law. Volume 1 – General Topics and Direct Taxation* (Fiscale Handboeken nr. 10), Deventer: Wolters Kluwer 2018.

D.M. Weber, *Belastingontwijking en de EG-Verdragsvrijheden*, FM nr. 105, Deventer: Kluwer 2003.

D.M. Weber, 'Op zoek naar de grensamtenaar uit het grensamtenarenarrest', *WFR* 2004/259.

D.M. Weber, 'VPB 2007. Een stelsel gebaseerd op het territorialiteitsbeginsel: EG-aspecten en contouren', *WFR* 2004/1297.

## Alfabetische bibliografie

---

D.M. Weber, *Op zoek naar een (nieuwe) balans tussen belastingsovereiniteit en het recht op vrij verkeer binnen de EG*, Deventer: Kluwer 2006.

D.M. Weber, 'De grensambtenaar uit het grensambtenarenarrest: gevonden', *WFR* 2008/1241.

D.M. Weber, *Cursus Belastingrecht (Europees belastingrecht)*, Deventer: Kluwer 2017.

M.J.G.A.M. Weerepas, *Loonheffingen in internationaal verband*, Deventer: Kluwer 2014.

M.J.G.A.M. Weerepas, *Grenswerkers: coördineren, niet omdat het niet kan, maar omdat het moet?*, Oratie Universiteit Maastricht 2018.

D.A. Weisbach, 'The Use of Neutralities in International Tax Policy', University of Chicago, Coase-Sandor Institute for Law & Economics Working Paper No. 697, 2014.

M. Weiss, 'Germany – The Influence of ECJ Case Law on the German Inheritance and Gift Tax Act', *European Taxation* 2016/10, p. 444-448.

## Rapporten

European Commission (2011), Mobility in Europe 2011.

European Commission (2016), 2015 Annual Report on Labour Mobility, final report.

European Commission (2017), 2016 Annual Report on intra-EU Labour Mobility, final report.

European Commission (2017), Posting of workers. Report on A1 portable documents issued in 2016.

European Commission (2018), 2017 Annual Report on intra-EU Labour Mobility, final report.

Rapport van de Expert Group, 'Ways to tackle cross-border tax obstacles facing individuals within the EU' (2015).

Vereniging voor Belastingwetenschap, 'Grenswerkers in Europa: Een onderzoek naar fiscale, sociaalverzekerings- en pensioenaspecten van grensoverschrijdend werken', Rapport van de Commissie grenswerkers (Geschrift nr. 257), 2017.



## CHRONOLOGISCHE JURISPRUDENTIELIJST

### *Hof van Justitie van de Europese Gemeenschappen/Unie*

- HvJ EG 15 juli 1964, zaak 6/64 (*Costa/E.N.E.L.*), ECLI:EU:C:1964:66.  
HvJ EG 12 februari 1974, zaak 152/73 (*Sotgiu*), ECLI:EU:C:1974:13.  
HvJ EG 4 april 1974, zaak 167/73 (*Franse Zelieden*), ECLI:EU:C:1974:35.  
HvJ EG 4 december 1974, zaak 41/74 (*Van Duyn*), ECLI:EU:C:1974:133.  
HvJ EG 9 maart 1978, zaak 106/77 (*Simmenthal*), ECLI:EU:C:1978:49.  
HvJ EG 20 februari 1979, zaak 120/78 (*Rewe-Zentral*), ECLI:EU:C:1979:42.  
HvJ EG 19 januari 1982, zaak 8/81 (*Becker*), ECLI:EU:C:1982:7.  
HvJ EG 23 maart 1982, zaak 53/81 (*Levin*), ECLI:EU:C:1982:105.  
HvJ EG 12 juli 1984, zaak 237/83 (*Prodest*), ECLI:EU:C:1984:277.  
HvJ EG 11 juli 1985, zaak 137/84 (*Mutsch*), ECLI:EU:C:1985:335.  
HvJ EG 15 januari 1986, zaak 44/84 (*Hurd*), ECLI:EU:C:1986:2.  
HvJ EG 28 januari 1986, zaak 270/83 (*Commissie/Frankrijk*), ECLI:EU:C:1986:37.  
HvJ EG 7 mei 1986, zaak 131/85 (*Gül*), ECLI:EU:C:1986:200.  
HvJ EG 3 juli 1986, zaak 66/85 (*Lawrie-Blum*), ECLI:EU:C:1986:284.  
HvJ EG 8 oktober 1987, zaak 80/86 (*Kolpinghuis*), ECLI:EU:C:1987:431.  
HvJ EG 8 mei 1990, zaak C-175/88 (*Biehl*), ECLI:EU:C:1990:186.  
HvJ EG 7 juli 1992, zaak C-369/90 (*Micheletti*), ECLI:EU:C:1992:295.  
HvJ EG 24 november 1992, zaak C-286/90 (*Poulsen*), ECLI:EU:C:1992:453.  
HvJ EG 26 januari 1993, zaak C-112/91 (*Werner*), ECLI:EU:C:1993:27.  
HvJ EG 23 februari 1994, zaak C-236/92 (*Regione Lombardia*), ECLI:EU:C:1994:60.  
HvJ EG 29 juni 1994, zaak C-60/93 (*Aldewereld*), ECLI:EU:C:1994:271.  
HvJ EG 14 februari 1995, zaak C-279/93 (*Schumacker*), ECLI:EU:C:1995:31.  
HvJ EG 11 augustus 1995, zaak C-80/94 (*Wielockx*), ECLI:EU:C:1995:271.  
HvJ EG 26 oktober 1995, zaak C-151/94 (*Commissie/Luxemburg*), ECLI:EU:C:1995:357.  
HvJ EG 30 november 1995, zaak C-55/94 (*Gebhard*), ECLI:EU:C:1995:411.  
HvJ EG 15 december 1995, zaak C-415/93 (*Bosman*), ECLI:EU:C:1995:463.  
HvJ EG 27 juni 1996, zaak C-107/94 (*Asscher*), ECLI:EU:C:1996:251.  
HvJ EG 11 juli 1996, zaak C-306/94 (*Régie dauphinoise*), ECLI:EU:C:1996:290.  
HvJ EG 17 oktober 1996, gevoegde zaken C-283/94, C-291/94 en C-292/94 (*Denkavit*),  
ECLI:EU:C:1996:387.  
HvJ EG 15 mei 1997, zaak C-250/95 (*Futura Participations*), ECLI:EU:C:1997:239.  
HvJ EG 12 mei 1998, zaak C-336/96 (*Gilly*), ECLI:EU:C:1998:221.  
HvJ EG 16 juni 1998, zaak C-162/96 (*Racke*), ECLI:EU:C:1998:293.  
HvJ EG 26 januari 1999, zaak C-18/95 (*Terhoeve*), ECLI:EU:C:1999:22.  
HvJ EG 29 april 1999, zaak C-311/97 (*Royal Bank of Scotland*), ECLI:EU:C:1999:216.

- HvJ EG 14 september 1999, zaak C-391/97 (*Gschwind*), ECLI:EU:C:1999:409.  
HvJ EG 21 september 1999, zaak C-307/97 (*Saint-Gobain*), ECLI:EU:C:1999:438.  
HvJ EG 15 februari 2000, zaak C-169/98 (*Commissie/Frankrijk*), ECLI:EU:C:2000:85.  
HvJ EG 16 mei 2000, zaak C-87/99 (*Zurstrassen*), ECLI:EU:C:2000:251.  
HvJ EG 14 december 2000, zaak C-141/99 (*AMID*), ECLI:EU:C:2000:696.  
HvJ EG 15 maart 2001, zaak C-85/99 (*Offermanns*), ECLI:EU:C:2001:166.  
HvJ EG 29 november 2001, zaak C-17/00 (*De Coster*), ECLI:EU:C:2001:651.  
HvJ EG 12 september 2002, zaak C-431/01 (*Mertens*), ECLI:EU:C:2002:492.  
HvJ EG 19 november 2002, zaak C-188/00 (*Kurz*), ECLI:EU:C:2002:694.  
HvJ EG 12 december 2002, zaak C-385/00 (*De Groot*), ECLI:EU:C:2002:750.  
HvJ EG 12 juni 2003, zaak C-234/01 (*Gerritse*), ECLI:EU:C:2003:340.  
HvJ EG 23 maart 2004, zaak C-138/02 (*Collins*), ECLI:EU:C:2004:172.  
HvJ EG 29 april 2004, zaak C-224/02 (*Pusa*), ECLI:EU:C:2004:273.  
HvJ EG 1 juli 2004, zaak C-169/03 (*Wallentin*), ECLI:EU:C:2004:403.  
HvJ EG 26 mei 2005, zaak C-249/04 (*Allard*), ECLI:EU:C:2005:329.  
HvJ EG 5 juli 2005, zaak C-376/03 (D.), ECLI:EU:C:2005:424.  
HvJ EG 12 juli 2005, zaak C-403/03 (*Schempp*), ECLI:EU:C:2005:446.  
HvJ EG 8 september 2005, zaak C-512/03 (*Blanckaert*), ECLI:EU:C:2005:516.  
HvJ EG 8 september 2005, gevoegde zaken C-544/03 en C-545/03 (*Mobistar*), ECLI:EU:C:2005:518.  
HvJ EG 13 december 2005, zaak C-446/03 (*Marks & Spencer*), ECLI:EU:C:2005:763.  
HvJ EG 19 januari 2006, zaak C-265/04 (*Bouanich*), ECLI:EU:C:2005:479.  
HvJ EG 21 februari 2006, zaak C-152/03 (*Ritter-Coulais*), ECLI:EU:C:2006:123.  
HvJ EG 23 februari 2006, zaak C-513/03 (*Van Hiltten-van der Heijden*), ECLI:EU:C:2006:131.  
HvJ EG 6 juli 2006, zaak C-346/04 (*Conijn*), ECLI:EU:C:2006:445.  
HvJ EG 7 september 2006, zaak C-470/04 (N), ECLI:EU:C:2006:525.  
HvJ EG 3 oktober 2006, zaak C-290/04 (*Scorpio*), ECLI:EU:C:2006:630.  
HvJ EG 14 november 2006, zaak C-513/04 (*Kerkhaert-Morres*), ECLI:EU:C:2006:713.  
HvJ EG 9 november 2006, zaak C-520/04 (*Turpeinen*), ECLI:EU:C:2006:703.  
vJ EG 12 december 2006, zaak C-374/04 (*ACT Group Litigation*), ECLI:EU:C:2006:773.  
HvJ EG 12 december 2006, zaak C-446/04 (*FII Group Litigation*), ECLI:EU:C:2006:774.  
HvJ EG 25 januari 2007, zaak C-329/05 (*Meindl*), ECLI:EU:C:2007:57.  
HvJ EG 15 februari 2007, zaak C-345/04 (*Centro Equestre*), ECLI:EU:C:2007:96.  
HvJ EG 22 maart 2007, zaak C-383/05 (*Talotta*), ECLI:EU:C:2007:181.  
HvJ EG 29 maart 2007, zaak C-347/04 (*Rewe Zentralfinanz*), ECLI:EU:C:2007:194.  
HvJ EG 18 juli 2007, zaak C-182/06 (*Lakebrink*), ECLI:EU:C:2007:452.  
HvJ EG 11 september 2007, zaak C-318/05 (*Commissie/Duitsland*), ECLI:EU:C:2007:495.  
HvJ EG 8 november 2007, zaak C-379/05 (*Amurta*), ECLI:EU:C:2007:655.  
HvJ EG 24 januari 2008, zaak C-294/06 (*Payir*), ECLI:EU:C:2008:36.  
HvJ EG 3 april 2008, zaak C-103/06 (*Derouin*), ECLI:EU:C:2008:185.  
HvJ EG 15 mei 2008, zaak C-414/06 (*Lidl Belgium*), ECLI:EU:C:2008:278.  
HvJ EG 11 september 2008, zaak C-228/07 (*Petersen*), ECLI:EU:C:2008:494.  
HvJ EG 16 oktober 2008, zaak C-527/06 (*Renneberg*), ECLI:EU:C:2008:566.  
HvJ EG 23 oktober 2008, zaak C-157/07 (*Krankenheim*), ECLI:EU:C:2008:588.  
HvJ EG 22 december 2008, zaak C-282/07 (*Truck Center*), ECLI:EU:C:2008:762.

- HvJ EG 12 februari 2009, zaak C-67/08 (*Block*), ECLI:EU:C:2009:92.  
HvJ EG 4 juni 2009, gevoegde zaken C-22/08 en C-23/08 (*Vatsouras en Koupatantze*), ECLI:EU:C:2009:344.  
HvJ EG 11 juni 2009, zaak C-521/07 (*Commissie/Nederland*), ECLI:EU:C:2009:360.  
HvJ EG 16 juli 2009, zaak C-128/08 (*Damseaux*), ECLI:EU:C:2009:471.  
HvJ EG 15 oktober 2009, zaak C-35/08 (*Busley*), ECLI:EU:C:2009:625.  
HvJ EG 19 november 2009, zaak C-540/07 (*Commissie/Italië*), ECLI:EU:C:2009:717.  
HvJ EU 18 maart 2010, zaak C-440/08 (*Gielen*), ECLI:EU:C:2010:148.  
HvJ EU 22 april 2010, zaak C-510/08 (*Mattner*), ECLI:EU:C:2010:216.  
HvJ EU 3 juni 2010, zaak C-487/08 (*Commissie/Spanje*), ECLI:EU:C:2010:310.  
HvJ EU 10 februari 2011, gevoegde zaken C-436/08 en C-437/08 (*Haribo en Salinen*), ECLI:EU:C:2011:61.  
HvJ EU 31 maart 2011, zaak C-450/09 (*Schröder*), ECLI:EU:C:2011:198.  
HvJ EU 15 september 2011, zaak C-240/10 (*Schulz-Delzers*), ECLI:EU:C:2011:591.  
HvJ EU 29 november 2011, zaak C-371/10 (*National Grid Indus*), ECLI:EU:C:2011:785.  
HvJ EU 10 mei 2012, zaak C-39/10 (*Commissie/Estland*), ECLI:EU:C:2012:282.  
HvJ EU 6 september 2012, zaak C-38/10 (*Commissie/Portugal*), ECLI:EU:C:2012:521.  
HvJ EU 18 oktober 2012, zaak C-498/10 (*Voetbalclub X NV*), ECLI:EU:C:2012:635.  
HvJ EU 22 november 2012, zaak C-600/10 (*Commissie/Duitsland*), ECLI:EU:C:2012:737.  
HvJ EU 21 februari 2013, zaak C-123/11 (*Oy A*), ECLI:EU:C:2013:84.  
HvJ EU 23 februari 2013, zaak C-168/11 (*Beker*), ECLI:EU:C:2013:117.  
HvJ EU 28 februari 2013, zaak C-544/11 (*Petersen*), ECLI:EU:C:2013:124.  
HvJ EU 17 oktober 2013, zaak C-181/12 (*Welte*), ECLI:EU:C:2013:662.  
HvJ EU 23 oktober 2013, zaak C-177/12 (*Lachheb*), ECLI:EU:C:2013:689.  
HvJ EU 7 november 2013, zaak C-322/11 (*K*), ECLI:EU:C:2013:716.  
HvJ EU 12 december 2013, zaak C-303/12 (*Imfeld en Garret*), ECLI:EU:C:2013:822.  
HvJ EU 17 juli 2014, zaak C-48/13 (*Nordea Bank*), ECLI:EU:C:2014:2087.  
HvJ EU 11 september 2014, zaak C-47/12 (*Kronos International*), ECLI:EU:C:2014:2200.  
HvJ EU 18 december 2014, zaak C-87/13 (*X*), ECLI:EU:C:2014:2459.  
HvJ EU 3 februari 2015, zaak C-172/13 (*Commissie/Verenigd Koninkrijk*), ECLI:EU:C:2015:50.  
HvJ EU 24 februari 2015, zaak C-512/13 (*Sopora*), ECLI:EU:C:2015:108.  
HvJ EU 24 februari 2015, zaak C-559/13 (*Grünewald*), ECLI:EU:C:2015:109.  
HvJ EU 18 juni 2015, zaak C-9/14 (*Kieback*), ECLI:EU:C:2015:406.  
HvJ EU 17 september 2015, zaak C-10/14 (*Miljoen*), ECLI:EU:C:2015:608.  
HvJ EU 17 september 2015, zaak C-14/14 (*X*), ECLI:EU:C:2015:608.  
HvJ EU 17 september 2015, zaak C-17/14 (*Société Générale*), ECLI:EU:C:2015:608.  
HvJ EU 19 november 2015, zaak C-632/13 (*Hirvonen*), ECLI:EU:C:2015:765.  
HvJ EU 17 december 2015, zaak C-388/14 (*Timac Agro*), ECLI:EU:C:2015:829.  
HvJ EU 2 juni 2016, zaak C-252/14 (*Pensioenfonds Metaal en Techniek*), ECLI:EU:C:2016:402.  
HvJ EU 8 juni 2016, zaak C-479/14 (*Hünnebeck*), ECLI:EU:C:2016:412.  
HvJ EU 30 juni 2016, zaak C-176/15 (*Riskin en Timmermans*), ECLI:EU:C:2016:488.  
HvJ EU 13 juli 2016, zaak C-18/15 (*Brisal*), ECLI:EU:C:2016:549.  
HvJ EU 26 oktober 2016, zaak C-269/15 (*Hoogstad*), ECLI:EU:C:2016:802.  
HvJ EU 9 februari 2017, zaak C-283/15 (*X*), ECLI:EU:C:2017:102.  
HvJ EU 7 maart 2017, zaak C-390/15 (*RPO*), ECLI:EU:C:2017:174.

HvJ EU 10 mei 2017, zaak C-690/15 (*Lobkowicz*), ECLI:EU:C:2017:355.  
HvJ EU 8 juni 2017, zaak C-580/15 (*Van der Weegen*), ECLI:EU:C:2017:429.  
HvJ EU 22 juni 2017, zaak C-20/16 (*Bechtel*), ECLI:EU:C:2017:488.  
HvJ EU 12 juni 2018, zaak C-650/16 (*Bevola*), ECLI:EU:C:2018:424.  
HvJ EU 5 juli 2018, zaak C-28/17 (*NN*), ECLI:EU:C:2018:526.  
HvJ EU 24 oktober 2018, zaak C-602/17 (*Sauvage*), ECLI:EU:C:2018:856.  
HvJ EU 22 november 2018, zaak C-575/17 (*Sofina*), ECLI:EU:C:2018:943.  
HvJ EU 6 december 2018, zaak C-480/17 (*Montag*), ECLI:EU:C:2018:987.  
HvJ EU 23 januari 2019, zaak C-272/17 (*Zyla*), ECLI:EU:C:2019:49.  
HvJ EU 19 juni 2019, zaak C-607/17 (*Memira Holding*), ECLI:EU:C:2019:510.  
HvJ EU 19 juni 2019, zaak C-608/17 (*Holmen*), ECLI:EU:C:2019:511.

*EVA-Hof*

EVA-Hof 7 mei 2008, zaak E-7/07 (*Seabrokers*), V-N 2008/47.8.

*Hof van Cassatie (België)*

Cass. 16 februari 2012, F.10.0115.N., FJF 2014/64.

*Bundesfinanzhof (Duitsland)*

BFH 24 april 2007, AZ: I R 93/03.

*Hoge Raad der Nederlanden*

HR 12 maart 1980, 19 180, ECLI:NL:HR:1980:AX0028, BNB 1980/170.  
HR 17 februari 1993, 28 260, ECLI:NL:HR:1993:ZC5259, BNB 1994/163.  
HR 7 december 1994, 29 153, ECLI:NL:HR:1994:AA297, BNB 1995/87.  
HR 7 mei 2004, 34 782, ECLI:NL:HR:2004:AO9018, BNB 2004/261.  
HR 7 mei 2004, 38 067, ECLI:NL:HR:2004:AO0075, BNB 2004/262.  
HR 23 september 2005, 40 179, ECLI:NL:HR:2005:AP1424, BNB 2006/52.  
HR 22 december 2006, 39 261, ECLI:NL:HR:2006:AQ7098, BNB 2007/113.  
HR 26 juni 2009, 39 258 bis, ECLI:NL:HR:2009:BH4064, BNB 2009/274.  
HR 19 februari 2010, 08/02184, ECLI:NL:HR:2010:BL4317, BNB 2010/198.  
HR 29 oktober 2010, 43 761 bis, ECLI:NL:HR:2010:BN0666, BNB 2011/24.  
HR 1 februari 2013, 11/03763, ECLI:NL:HR:2013:BW8359, BNB 2013/104.  
HR 13 december 2013, 12/02305, ECLI:NL:HR:2013:BZ1671, BNB 2014/39.  
HR 31 januari 2014, 12/02201, ECLI:NL:HR:2014:167, BNB 2014/77.  
HR 31 januari 2014, 12/05227, ECLI:NL:HR:2014:168, BNB 2014/78.  
HR 22 mei 2015, 13/03468, ECLI:NL:HR:2015:1258, BNB 2015/212.  
HR 22 april 2016, 15/01467, ECLI:NL:HR:2016:696, BNB 2016/131.  
HR 12 mei 2017, 13/03468, ECLI:NL:HR:2017:848, BNB 2017/122.

*Gerechtshoven*

Hof 's-Hertogenbosch 11 oktober 2006, 03/00788, ECLI:NL:GHSHE:2006:AZ8731, V-N 2007/17.20.  
Hof 's-Hertogenbosch 21 december 2006, 04/02152, ECLI:NL:GHSHE:2006:BA1390, V-N 2007/18.8.

### *Chronologische jurisprudentielijst*

---

Hof 's-Hertogenbosch 17 oktober 2007, 03/00503, ECLI:NL:GHSHE:2007:BB7900, *NTFR* 2007/2115.

Hof 's-Hertogenbosch 18 juni 2010, 09/00099, ECLI:NL:GHSHE:2010:BN3971, *NTFR* 2010/2137.

Hof 's-Hertogenbosch 7 juli 2011, 09/00160, ECLI:NL:GHSHE:2011:BT8219, *NTFR* 2011/2516.

Hof 's-Hertogenbosch 22 september 2011, 10/00868, ECLI:NL:GHSHE:2011:BU8500, *NTFR* 2012/170.

Hof 's-Hertogenbosch 16 maart 2012, 11/00482, ECLI:NL:GHSHE:2012:BW1115, *NTFR* 2012/1295.

Hof 's-Hertogenbosch 4 oktober 2012, 12/00019, ECLI:NL:GHSHE:2012:BX9925, *NTFR* 2012/2604.

### *Rechtbanken*

Rb. Breda 15 februari 2010, 09/01556, ECLI:NL:RBBRE:2010:BL6088, *NTFR* 2010/905.

Rb. Breda 18 april 2011, 10/2769, ECLI:NL:RBBRE:2011:BQ3849, *NTFR* 2011/1377.

Rb. Breda 6 juli 2011, 09/1465, ECLI:NL:RBBRE:2011:BR5365.

Rb. Haarlem 18 november 2011, 11/2139, ECLI:NL:RBHAA:2011:BU6522.

Rb. Breda 30 november 2011, 10/2852, ECLI:NL:RBBRE:2011:BU8318.



## CURRICULUM VITAE

Mr. drs. N.P. (Niek) Schipper (1987) werd geboren in Hoorn. Hij studeerde Fiscale economie en Fiscaal recht aan de Universiteit van Amsterdam (beide *cum laude*). Hij is sinds 2008 werkzaam bij PwC Belastingadviseurs N.V. in Amsterdam en is gespecialiseerd in de fiscale aspecten van grensoverschrijdende arbeid.