

Table of Contents

Preface	v
List of Abbreviations	xxi
Chapter 1. Introduction	1
Chapter 2. Taxes in the EC Treaty; Integration Bases	7
2.1. Introduction; EC Customs Union	7
2.2. Harmonization of (Other) Indirect Taxes (Art. 93)	8
2.3. Prohibition of Discriminatory and Protective Product Taxation (Art. 90) and Import Restrictions (Art. 28)	10
2.4. Remaining Tax Provisions	14
2.5. Absence of Direct-Tax Provisions; Unanimity Requirement for All Taxes	16
2.6. Prohibition of State Aid (Art. 87); Elimination of Distortions (Art. 96)	19
2.7. Article 58 of the EC Treaty: 'Taxpayers Who Are Not in the Same Position'	22
2.8. The European Constitution, To Be Ratified	25
Chapter 3. General EC Law and (International) Tax Law: Negative Integration	27
3.1. Introduction	27

3.1.1.	Aims and Means of the EC	27
3.1.2.	Positive and Negative Integration	28
3.1.3.	Access to the Treaty Freedoms; Cross-border (Economic?) Nexus	29
3.1.4.	Community Loyalty; Observation of ‘the Law’; General Principles of Community Law	36
3.1.5.	Impact on National (Direct) Tax Law	37
3.2.	The Four Freedoms	38
3.2.1.	Non-discrimination and Non-restriction; Free Movement of Goods; The Rule of Reason	38
3.2.2.	Accepted <i>Rule of Reason</i> Justifications for (Fiscal) Restrictions	41
3.2.3.	Direct Taxes and Free Circulation of Goods; <i>French Newspapers</i> and <i>Krantz</i>	45
3.2.4.	The Freedom to Provide (and Purchase) Services	46
3.2.5.	The Free Movement of Persons	47
	(i) Introduction	47
	(ii) Free Movement of Workers	47
	(iii) The Right of Establishment	48
	(iv) Fiscal Significance	50
3.2.6.	Freedom of Capital and Payments (Extending to Third States)	50
3.2.7.	Direct and Indirect Discrimination, Restrictions; Disparities and Dislocations; Convergence of Fundamental Freedoms	53
	(i) Discrimination and Measures without Distinction	53
	(ii) Discrimination/Restrictions and Disparities	57
	(iii) Dislocations (Tax Base Fragmentations)	58
	(iv) Derivative (second-tier) Discrimination	64
3.2.8.	The EC Treaty Freedoms and Direct Taxes; the Case Law of the ECJ	65
3.2.8.0.	Summary; Overview of the Case Law	65
3.2.8.1.	The Basic Clash between International Tax Law and Community Law	77
3.2.8.2.	Choosing between EU-wide Taxation and the Territoriality Principle; Mutual Territoriality Taxation is Neutral, but Mutual EU-wide Taxation is Better	80
3.2.8.3.	Free Movement of Persons: Income-related Reductions, Person and Family-related Reductions, and Tax Progression in	

Cross-border Situations (<i>Biehl, Schumacker, Gschwind, Asscher, Gilly, De Groot, Gerritse and Wallentin</i>)	83
(i) Income-related deductions	83
(ii) Personal and Family-related Deductions	85
(iii) Residents and Non-residents are <i>not</i> in a different position	89
(iv) The Mechanics	92
(v) Progression in Cross-border situations: Two Inconsistencies of International Tax Law	93
(vi) Trying to Get it Right	94
(vii) The <i>De Groot</i> Case: A Chance Missed	96
(viii) Cross-border Payment of Deductible Amounts	99
3.2.8.4. Division of Tax Jurisdiction and Double Taxation Relief Mechanisms	100
3.2.8.5. Justifications for Tax Measures Affecting Non-residents, Foreign-source Income, or Cross-border Situations	105
(i) Introduction; Fiscal Coherence (<i>Bachmann</i> c.a.)	105
(ii) Exit Taxes (<i>Daily Mail, De Lasteyrie, c.a.</i>)	109
(iii) Downsizing the Fiscal Coherence Defence	120
(iv) Effectiveness of Fiscal Supervision: <i>Futura</i>	137
(v) Prevention of Abuse	139
(vi) Counterbalancing Advantages	146
3.2.8.6. Company Taxation; Equal Treatment of:	
(i) Branches and Subsidiaries (Host State) (<i>Avoir Fiscal, Royal Bank of Scotland, Saint-Gobain</i>), and (ii) Foreign Subsidiaries and Domestic Subsidiaries (Origin State) (<i>Bosal Holding, Marks & Spencer II</i>)	148
3.2.8.7. Company Taxation: Group Taxation Schemes; Most-favoured Nation Treatment: <i>X AB & Y AB, Metallgesellschaft and</i>	

	<i>Hoechst, Marks & Spencer II, D. and Bujara</i>	156
3.2.9.	Conclusion	160
3.3.	Normal Conditions of Competition (a 'Level Playing Field')	164
3.4.	Community Loyalty	167
3.5.	Effectiveness of EC Law: Direct Effect, Priority, State Liability for Breaches; National Time Limits; the Procedural Rule of Reason	171
3.5.1.	Direct Effect and Priority of EC Law over National Law; (No) Inverse or Horizontal Direct Effect of Directives	171
3.5.2.	Enforcement of EC Law: the Principles of Effectiveness and Equivalence; the Procedural Rule of Reason	174
3.5.3.	National Time Limits	178
3.5.4.	Member State Liability for 'Serious' Breaches of EC Law	184
3.6.	External (Tax) Relations	191
3.6.1.	External Tax Treaty-making Powers	191
3.6.2.	Incompatibility with Community Law of Tax Treaties with Third States	194
	Chapter 4 European Tax Harmonization Policy	199
4.1.	Indirect Taxes	199
4.1.1.	First and Second Directives	201
4.1.2.	Third, Fourth and Fifth Directives	204
4.1.3.	Background of the Sixth Directive; the Own Resources	205
4.1.3.1.	Other Numbered VAT Directives	208
4.1.4.	The White Paper	210
4.1.5.	The 1987 Proposals	215
4.1.5.1.	Approximation of VAT Rates	216
4.1.5.2.	Intra-Community Supplies of Goods	217
4.1.5.3.	The Clearing Mechanism	218
4.1.5.4.	Services	218
4.1.6.	The 1989 Proposals	219
4.1.7.	The Abolition of Fiscal Frontiers	221
4.1.8.	The Envisaged System after 1996	222
4.1.9.	A Common System of VAT	223
4.1.9.1.	Historical Background	223

4.1.9.2.	A System of VAT Which Is Suited to the Demands of the Single Market	224
4.1.10.	The New Strategy	230
4.2.	Direct Taxes	239
4.2.1.	Introduction; Overview	239
(i)	Direct Taxation as an Obstacle to the Common Market	239
(ii)	Tax Competition and Fiscal State Aid	240
(iii)	No Harmonization of Individual Income Tax	243
(iv)	Goals and Means of EC Direct-tax Policy	245
(v)	Progress: A Europe of Several Tax Integration Speeds?	248
(vi)	Differences of Principle and Basic Inconsistencies in Tax Systems	250
4.2.2.	Capital Import Neutrality (CIN) and Capital Export Neutrality (CEN)	250
4.2.2.0.	Introduction	250
4.2.2.1.	Capital Export Neutrality; the Credit Method	252
4.2.2.2.	Capital Import Neutrality; the Exemption Method	253
4.2.2.3.	The Main Differences	254
4.2.2.4.	The Neutrality Problem from an Internal Market Point of View	258
4.2.3.	Taxation of Distributed Company Profits	260
4.2.3.1.	Classical Systems	261
4.2.3.2.	Semi-classical (Schedular) Systems	262
4.2.3.3.	Either/or Systems	263
4.2.3.4.	Semi-either/or Systems: Final Withholding Tax	264
4.2.3.5.	Imputation Systems	265
4.2.3.6.	International Neutrality Assessment; the <i>Manninen</i> and <i>Fokus Bank</i> cases	266
(i)	Discrimination of Foreign Shareholders (<i>Fokus Bank</i>)	267
(ii)	Discrimination of Foreign Dividends (<i>Manninen</i>)	268
(iii)	Discrimination of Foreign Profits	269
4.2.3.7.	Conclusion	270
4.2.4.	The Ruding Committee Report	271
4.2.4.1.	Task, Starting Points, and Findings	271
4.2.4.2.	The Committee's Recommendations and	

	What Has Become of Them	273
4.2.4.3.	Reactions	278
4.2.4.4.	Follow-up; ‘Company Taxation in the Internal Market’	279
4.2.5.	Soft Law: Recommendations, the Monti Paper, the Code of Conduct	280
4.2.6.	The Package to Tackle Harmful Tax Competition	283
4.2.6.1.	Introduction	283
4.2.6.2.	The Code of Conduct for Business Taxation and the Primarolo Exercise	283
4.2.6.3.	The State Aid Prohibition Approach	288
4.2.6.4.	Conclusion	292
4.2.7	Home State Taxation, Common Base Taxation and Community Taxation	293
4.2.7.1.	Introduction	293
4.2.7.2.	Home State Taxation (HST)	294
4.2.7.3.	Common Base Taxation (CBT)	295
4.2.7.4.	Common Problems	296
4.2.7.5.	European Company Tax (EUCIT)	297
4.2.7.6.	Conclusion	298
Chapter 5. The Community Customs Code		301
5.1.	Introduction	301
5.2.	General Provisions (Titles I, VIII and IX)	302
5.2.1.	The General Provisions of Title I	302
5.2.2.	The Right to Appeal	304
5.2.3.	Final Provisions	306
5.3.	Methods of Levying Duties (Titles II, VI and VII)	307
5.3.1.	Privileged Operations	307
5.3.2.	Customs Debt	308
5.3.3.	Factors on the Basis of Which Import Duties and Export Duties are Applied	310
5.3.3.1.	The Customs Tariff	310
5.3.3.2.	Origin	314
5.3.3.3.	The Customs Value	314
5.4.	The System of Formalities and Supervision (Titles III, IV and V)	318
5.4.1.	Entry of Goods (Title III)	319
5.2.4.	Customs-approved Treatment or Use (Titles IV and V)	319
5.4.2.1.	Re-exportation	319

5.4.2.2. Destruction and Abandonment	319
5.4.2.3. General Provisions on Declarations	320
5.4.2.4. Release for Free Circulation	321
5.4.2.5. Exportation	321
5.4.2.6. Transit	321
5.4.2.7. Warehousing	324
5.4.2.8. Free Zones and Free Warehouses	324
5.4.2.9. Inward Processing	325
5.4.2.10. Outward Processing	326
5.4.2.11. Processing under Customs Control	327
5.4.2.12. Temporary Importation	327
5.5 The Modernized Customs Code	327
Chapter 6. Value Added Tax; the Sixth Directive and the Present Transitional Arrangements	331
6.1. Introduction	331
6.2. Introduction and Expiry Dates	333
6.3. Scope	333
6.4. Territorial Application	334
6.5. Taxable Persons	334
6.6. Taxable Transactions	338
6.6.1. New Means of Transport	343
6.7. Place of Taxable Transactions	344
6.7.1. Distance Sales	348
6.7.2. Changes in the Place of Supply	349
6.8. Chargeable Event and Chargeability of Tax	356
6.9. Taxable Amount	356
6.10. Tax Rates	361
6.10.1. Zero Rates	362
6.10.2. VAT Rates after 1992	362
6.11. Exemptions	366
6.11.1. Exemptions within the Territory of the Country	366
6.11.1.1. Exemptions in the Public Interest	367
6.11.1.2. Other Exemptions	370
6.11.2. Exemptions Relating to International Transactions	373
6.11.3. VAT Warehouses	375
6.12. Deductions	378
6.12.1. Deductions and Shares and Dividends	380
6.12.2. Deductions and Investment Goods	390
6.13. Persons Liable for Payment of the Tax	391

6.13.1. Obligations in Respect of Imports	391
6.14. Administrative Obligations	392
6.14.1. Registration	392
6.14.2. Identification Numbers	393
6.14.3. Keeping Accounts	393
6.14.4. Keeping a Register	393
6.14.5. Issuance of Invoices	393
6.14.6. Submitting a Return	394
6.14.7. Submitting a Statement	394
6.14.8. Submitting a Recapitulative Statement	395
6.14.9. New Conditions for Invoicing in Respect of VAT	396
6.14.10. The One-stop-shop Proposal	398
6.15. Special schemes	399
6.15.1. Small and Medium-sized Enterprises	400
6.15.2. Farmers	400
6.15.3. Travel Agents	401
6.15.4. Second-hand Goods, Works of Art, Collectors' Items and Antiques	401
6.15.5. Investment Gold	403
6.15.6. Special Scheme for Non-established Taxable Persons Supplying Electronic Services to Non-taxable Persons	403
6.16. Simplification Measures	405
6.17. Transitional Provisions and Arrangements	406
6.18. VAT Committee	408
6.18.1. Conferment of Implementing Powers to the Council	408
6.19. Miscellaneous	412
6.20. Final Provisions	413
6.20.1. The Proposal for a Recast of the Sixth Directive	414
Chapter 7. Excises	415
7.1. Introduction	415
7.2. The Horizontal Directive	419
7.2.1. Products Subject to Excise Duties	419
7.2.2. Taxable Event and Chargeability	422
7.2.3. Production, Processing and Holding	424
7.2.4. Movement of Goods	425
7.2.5. Payment of the Duty	427
7.2.6. Anti-avoidance Provisions	428
7.2.7. The Proposal on Intra-EU Movement of Excised Products	431

7.2.8. Exemptions	433
7.3. The Original Rules with Regard to Mineral Oils	434
7.3.1. The Rates on Mineral Oils	435
7.4. Alcohol and Alcoholic Beverages	436
7.4.1. Beer	436
7.4.2. Wine	437
7.4.3. Fermented Beverages other than Wine and Beer	438
7.4.4. Intermediate Products	439
7.4.5. Ethyl Alcohol	439
7.5. Tobacco	440
7.5.1. The Rates on Tobacco	443
7.6. Energy and Environmental Taxation	446
7.6.1. Vehicle Taxation	448
7.7. The New Directive on Energy Taxation	448
7.7.1. The Scope	449
7.7.2. Levels of Taxation	452
7.7.2.1. Motor Fuels	453
7.7.2.2. Heating Fuels	454
7.7.2.3. Electricity	456
7.7.3. Exemptions and Tax Refunds	457
7.7.3.1. Compulsory Exemptions and Tax Refunds	457
7.7.3.2. Facultative Exemptions and Reductions	458
7.7.4. Holding and Movement of Products	462
7.7.5. Chargeable Event and Chargeability	462
7.7.6. Final Provisions	465
Chapter 8. Capital Duty	467
8.1. Introduction	467
8.2. The Place of Taxation	468
8.3. Capital Company	468
8.4. Transactions Subject to Capital Duty	469
8.4.1. Transactions That Must Be Subject to Capital Duty	469
8.4.2. Transactions That May Be Subject to Capital Duty	472
8.5. Basis of Assessment	475
8.5.1. General	475
8.5.2. Exclusions from the Basis of Assessment	478
8.6. Rates	481
8.7. Exemptions	483
8.8. Prohibition of other similar taxes	484
8.9. Conclusion	490

Chapter 9. The Parent-Subsidiary Directive	491
9.1. Introduction	491
9.2. Main Features	493
9.3. Qualifying Companies (Arts. 2 and 3)	494
9.3.1. ‘Company of a Member State’ and its Branch (Art. 2)	494
(i) Legal Form	494
(ii) Fiscal Residence	495
(iii) Subject to Corporation Tax	496
9.3.2. Parent and Subsidiary Status (Art. 3)	500
(i) Minimum Holding Requirement	500
(ii) Minimum Holding Period	501
9.3.3. No Other Requirements	504
9.4. Inbound Dividends: Exemption or Indirect Credit (Art. 4)	504
9.4.1 The General Rule: Exemption or Indirect Credit	504
9.4.2. (No) Credit for Remaining Withholding Tax	505
9.4.3. Respecting Both CIN and CEN	505
9.4.4. Ordinary Credit; Excess Foreign Tax	506
9.4.5. Multi-tier Credit (as of 2005)	507
9.4.6. (Non-)deductibility of Charges Related to the Holding (Art. 4(2)); the <i>Bosal</i> Case	508
9.5. ‘Distributions of Profits’; Constructive Dividends; Hybrid and Transparent Entities	514
9.5.1. Distributions of Profits (Art. 1)	514
9.5.2. Hybrid and Transparent Entities (Art. 4(1a))	516
9.6. Outbound Dividends: Abolition of Withholding Tax (Art. 5)	517
9.6.1. The General Rule	517
9.6.2. Transitional and Deleted Derogations	518
9.6.3. ‘Withholding Tax’; the <i>Epson Europe, Athinaïki Zythopoiia</i> and <i>Océ van der Grinten</i> Cases	519
9.6.4. Article 6; (no) <i>Précompte Mobilier</i>	522
9.6.5. Imputation Systems; Imputation Taxes; Cross-border Payment of Imputation Credit (Art. 7)	522
9.7. No Temporal Compartmentalization of Dividends; Write-down Subsequent to a Distribution	524
9.8. Anti-abuse Reservation (Art. 1(2))	525
9.9. Implementation, or the Lack of It	529
9.10. Consequences	531

Chapter 10. The Merger Directive	535
10.1. Introduction	535
10.2. Short-term Tax Problems of Mergers	538
10.3. Long-term Tax Problems of (Share) Mergers	539
10.4. Operations Covered (Art. 2)	542
10.4.1. The Operations Listed in Article 2 (a-d) and (j)	542
10.4.2. 'Branch of Activity' (Art. 2(i)); Independent Functioning	545
10.4.3. Coverage after the November 2005 Agreement	547
10.4.4. Operations not (yet) Covered	548
10.5. 10% Additional Cash Pay-out ('Boot') (Art. 2)	549
10.6. Gist and System of the Directive	549
10.7. Qualifying Companies (Art. 3)	551
10.8. Taxation of the Companies Involved	552
10.8.1. Deferral of Capital Gains Tax and Carry-over of Tax Values (Arts. 4, 9 and 10b)	552
10.8.2. Losses Connected to the Remaining Permanent Establishment (Arts. 6 and 10c(2))	553
10.8.3. Carry-over of Tax-free Provisions and Reserves (Arts. 5 and 10c(1))	554
10.8.4. Remaining Branch Requirement (Arts. 4(1)(b) and 10b(1))	554
10.8.5. Valuation of Shares Received	556
10.8.6. Transparent Entities	557
10.9. Cancellation of Shares (Art. 7)	558
10.10. Taxation of the Shareholders Involved (Arts. 8, 10a and 10d)	559
10.11. Contribution of a Foreign Branch (Art. 10)	560
10.12. Transactions Not Covered	562
10.13. Anti-abuse Reservation (Art. 11)	563
10.13.1. Evasion and Avoidance	563
10.13.2. The <i>Leur-Bloem</i> Case; Introduction	564
10.13.3. Procedural Complication; Internal Situation? National Law Referring to EC Law	565
10.13.4. The Substantive Questions; 'Reservation of Competence'	566
10.13.5. Implementation of <i>Leur-Bloem</i> ; Division of the Burden of Proof	568
10.13.6. Purely Fiscal Advantages Are Not 'Valid Commercial Reasons'	569
10.13.7. Are the Anti-abuse Reservations Redundant?	571
10.13.8. Employee's Representation	572

TABLE OF CONTENTS

10.14. Implementation	573
10.15. Consequences	574
Chapter 11. The Arbitration Convention	577
11.1. Introduction	577
11.1.1. Transfer Pricing	577
11.1.2. The Convention; Sunset within Five Years; Reanimation with Retroactive Effect; Accession of New Member States; Results	581
11.2. Legal Basis	583
11.3. Principle and Main Features	585
11.4. Interpretation and Application	587
11.5. Scope	588
11.6. The Procedures	590
11.6.1. Notification and Objections	590
11.6.2. Mutual Agreement Procedure	591
11.6.3. Arbitration Procedure	592
11.6.4. Elimination of Double Taxation	595
11.7. Duration and Transitional Provisions	596
11.8. The Future: Formula Apportionment; IAS/IFRS	596
11.9. Negative Integration; the <i>Lankhorst-Hohorst</i> Case; Thin Capitalization	600
Chapter 12. Tax aspects of the European Economic Interest Grouping (EEIG) and the European Company (SE)	607
12.1. Introduction; SE and EEIG	607
12.2. General Legal Aspects of the EEIG	609
12.3. Tax Aspects of the EEIG	610
12.3.1. Direct Taxes	610
12.3.2. Indirect and Payroll Taxes	612
12.4. General Legal Aspects of the <i>Societas Europaea</i>	613
12.5. Tax Aspects of the <i>Societas Europaea</i>	616
12.5.1. Direct Taxes	616
12.5.2. Indirect Taxes	619
Chapter 13. The Interest and Royalty Directive	625
13.1. Introduction; Background and History; Entry into Force	625
13.2. The Exemption from Source State Tax	628

13.2.1. Main Rules; Beneficial Ownership (Art. 1)	628
13.2.2. Exclusion of Dividend-like and Not at Arm's Length Payments	630
13.2.3. Procedural Requirements (Art. 1(11)-(14))	630
13.2.4. Repayment Claim if Exemption Failed (Art. 1(15)-(16))	631
13.3. Transitional Derogations; Ordinary Credit for Residual Source Tax (Art. 6)	632
13.4. Qualifying Companies (Art. 3); 'Associated Company' and 'Permanent Establishment'	633
13.4.1. 'Company of a Member State' (Art. 3(a))	633
13.4.2. 'Associated' Company (Art. 3(b))	633
13.4.3. Minimum Association Period (Art. 1(10))	634
13.4.4. Permanent Establishment (Art. 3(c))	635
13.5. Definitions of 'Interest' and 'Royalty'	636
13.6. Anti-avoidance Provisions	637
13.7. Some Comments	639
Chapter 14. The Savings Interest Directive	641
14.1. Introduction; Background and History	641
14.2. Date of Application; Negotiations with Third States; Dependent and Associated Territories; Ten New Member States	643
14.3. Main Features, Scope and System	645
14.3.1. The Ultimate System: Exchange of Information; Residence State Taxation	645
14.3.2. Transitional Source Taxation in Three Member States; Double Taxation Relief	646
14.4. Definitions	648
14.4.1. 'Paying Agent'	648
14.4.2. 'Beneficial Owner'	649
14.4.3. 'Interest Payment'	649
14.5. Identification of the Beneficial Owner and Determination of his Residence	650
14.6. Content and Exchange of the Information	651
14.7. Grandfather Clause	652
14.8. Some Concluding Remarks	653

Chapter 15. Cross-border Loss Relief (Positive Integration Stayed; Negative Integration Immanent)	655
15.1. Introduction; the Issues	655
15.2. Technical Background	658
15.2.1. Timing	658
15.2.2. World-wide Taxation	659
15.2.3. Credit and Exemption; Territorial Taxation	659
15.2.4. Recapture of Previously Deducted Foreign Branch Losses	660
15.3. A Possible Common System (Proposed, but Withdrawn in 2001)	661
15.3.1. The Originally Proposed System	661
15.3.2. Examples	664
15.3.3. Scope, Definitions and Qualification Requirements in the Withdrawn Proposal	665
15.3.4. Automatic Reinstatement of Losses Previously Deducted	666
15.3.5. Anti-abuse Provision	667
15.4. Negative Integration: the <i>AMID</i> , <i>Futura</i> , <i>ICI</i> , <i>Mertens</i> , <i>Marks & Spencer II</i> and <i>Ritter</i> Cases	668
15.5. Concluding Remarks	672
Chapter 16. Mutual Assistance in the Assessment and Recovery of Tax Claims	675
16.1. Direct Taxes	675
16.1.1. Introduction; Background and History	675
16.1.2. Scope of the Assessment Assistance Directive	679
16.1.3. Types of Exchange	682
16.1.4. Admission of Foreign Officials	684
16.1.5. Notification of Foreign Tax Decisions	685
16.1.6. Simultaneous Controls	685
16.1.7. Confidentiality and Other Limitations on the Use of the Information Obtained	686
16.1.8. Grounds for Refusal of Cooperation	687
16.1.9. Taxpayer's Judicial Protection	689
16.1.10. OECD/Council of Europe Multilateral Convention on Mutual Administrative Assistance in Tax Matters	690
16.1.11. Conflict Rules	691

16.1.12. Mutual Assistance in the Recovery of Tax Claims	693
16.2. Indirect Taxes	695
16.3. The Intra-Community Trade Statistical Information System Intrastat	696
16.3.1. The Scope of the Regulation	697
16.3.2. Data Sources and Reference Period	699
16.3.3. The Parties Responsible for Providing the Information	699
16.3.4. The Information That Should (or May) Be Collected	701
16.3.5. Simplification within the Instrastat System	703
16.3.6. Confidentiality	705
16.3.7. The Transmission of Data	705
16.3.8. The Committee Procedure	706
16.4. Regulation (EEC) 1798/2003 on Administrative Cooperation	708
16.4.1. Legal Basis	709
16.4.2. Scope	711
16.4.3. Exchange of Information	713
16.4.3.1. Cooperation on Request	715
16.4.3.2. Exchange of Information Without Prior Request	717
16.4.4. Conditions Governing the Exchange of Information	720
16.4.4.1. Confidentiality	721
16.4.4.2. Institutional Framework	723
Index	725
Table of Cases	747