Tax Treaties between Member States and Third Countries

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What we know

- MS1 or other EU Resident.
- PE of other EU MS
- MS 1 Resident
- Third State

What we assumed until 1 hour ago

- MS 2 Non Resident
- MS 3 Non Resident
- Favourable tax Treatment of MS2...
- ...Extended to MS3 (MFN doctrine)

Why this extension?

- Non discrimination between all EU citizens?
- Fundamental freedoms?
First question

May the German R claim the benefit of the 20% allowance granted to non EU resident?
Second question

- The end of bilateral tax treaties between EU MS and Third Countries?
  - Not implied by Open Skies case
  - Not implied by AERT case
  - Not implied by practice in the Savings Directive
Third question

• Possible coexistence between:
  – agreements EU/Third Countries and
  – DTC EU MS/Third Countries?