

## Studies published by Christian Amand

### **Taxation of cross-border services connected with immovable property**, *International VAT Monitor 2015*

For VAT purposes, the place of supply of services connected with immovable property is where the immovable property is located. This study examines the formalities to be performed by a supplier rendering such services in an EU Member State other than the one where he is established and the information available to the tax authorities in order to monitor this activity. It is observed, first that since 2010, such a specific place of supply rule present little difference with the general rule in B2B relations and second that since 1993 the national tax authorities do not dispose of any legal instruments in order to be informed about services connected with immovable property performed abroad or by a supplier established in another EU Member State. However, the EU rules do not prevent Member States to introduce national financial incentives in favour of consumers in order to require a correct application of the rules by the suppliers.

### **Taxation sur les opérations immobilières – Développements récents** in *Dream Team – Forum for the Future*, Larcier 2015

The recent case law has clarified the concepts of new buildings v. immovable work, demolition v. renovation work, rental of immovable property and of service-flats, etc The Belgian VAT Code still contains major inconsistencies concerning the exemption of supply of immovable properties v. buildings, self-supply of immovable work with it's own personnel, supplies of new buildings in case of bankruptcy, supplies of buildings to international organisations, etc.

### **La revente d'immeubles et la TVA**, *Jurim*, Larcier 2015

As a rule, the supply of immovable property in Belgium is VAT exempt, with a few exceptions. This implies that in case of resale, the suppliers has to refund a portion of the deducted VAT on the acquisition or the construction. This study reviews the various steps of such a process. It is argued by exempting the supply of immovable goods and not only buildings, the Belgian VAT Code violates the VAT Directive.

### **The place of supply of admission to scientific and educational B2B events and seminars within the EU**, *International VAT Monitor* July 2015, p. 213

The absence of common interpretation of the concepts of admission to scientific and B2B events is a source of double taxation, non taxation and tax planning. It is observed that the current rules are almost impossible to monitor by the tax authorities. It is suggested that the origin of this situation is the fear of deflection of trade by the sale of tickets by undisclosed agents. A possible solution would be a clarification of the concept of voucher by comparison to the concept of commissionaire.

**VAT exemptions**, in *CJEU – Recent Developments in Value Added Tax 2014*, Michael Lang Ed., Linde p. 133

This study analyses the CJEU Court cases regarding VAT exemptions in 2014. It observes that the Court interpretes strictly the wording of the VAT Directive, without taking into account adverse economic consequences. It is suggested that simple solutions exist in order to combat fraud and distortions of competition in the sectors of intra-community supplies and the financial services, but this would require legislative proposals.

**VAT status of legal entities appointed as directors of Belgian Companies: VAT or no VAT ?** *World Journal of VAT/ GST Law*, 2014 p. 214

The Belgian tax authorities consider that legal entities appointed as directors of companies should charge VAT on their operations. It is argued that directors do not act independently according to the VAT rules and therefore they are not taxable persons for their activities as members of the board of directors and remunerated by the distribution of profits.

**Taxation of Intra-Community Supplies of Goods**, *International VAT Monitor*, July 2014 p. 191

It is suggested that it is possible to reduce VAT fraud by taxing intra-community operations without implementing a clearing system managed by European institutions. The current formalities and administrative cooperation procedures are sufficient. The only change would be the payment of the VAT by the suppliers directly to the tax authorities of the country of establishment of the acquirer and the communication to the acquirer by its national authorities of the data related to the supplies made to him by foreign suppliers.

**Exemption des livraisons intracommunautaires: comment prouver l'expédition vers un autre Etat membre?** *Comptabilité et Fiscalité Pratique*, May 2014 p. 26

This study details the formalities and the requirements of evidences necessary in order to exempt intra-community supplies. It demonstrates that the simplification measures in favour triangular operations render the system impossible to be monitored by the tax authorities and that the follow-up of intra-community flows is crippled by major inconsistencies.

**La TVA et les avocats**, Larcier Ed 2014, 348 pages  
with Oliver de Bonhome

As from 2014, the services of lawyer established in Belgium are taxable. This book explains the concepts applicable to lawyers activities, with a detail of the formalities and the official comments.

**VAT neutrality : a principle of the EU law or a principle of the VAT system ?** *World Journal of VAT/ GST Law 2013 p. 163*

According to the CJEU case law, fiscal neutrality is not a rule of primary law which can condition the validity of a provision of an European Directive. It is suggested that Fiscal Neutrality is contained in the European Treaties since 1957, and it is an implementation in VAT matters of the concept of EU principle of non discrimination. Discrimination is sometimes authorized by the EU Law.

**« L'accessoire suit le principal », « le lien direct et immédiat » et « l'activité relativement passive » La jurisprudence de la Cour de Justice et l'immixtion du fisc dans la gestion des entreprises**

*In Les Dialogues de la Fiscalité, Anno 2012, Ed Larcier p. 321*

(“Ancillary operation follows the main one”, “ the direct and immediate link” and “the relatively passive activity” – The ECJ Case law and the interference of the tax authorities in the business management)

The tax authorities have the legal possibility to prove everything and its contrary by using case law principles such as the ancillary operation follows the main one, the direct and immediate link and the relatively passive activity. It suggested that taxpayers can oppose successfully to the authorities the article 1 of the Directive 2006/112/EC.

**Treaty of Lisbon and B2B VAT exemptions** *International VAT Monitor, July 2012, p. 242*

The European VAT has been introduced in order to insure the neutrality of consumption taxes on the intra-community trade. The Court of Justice faced the obligation to conciliate from one side the principle of neutrality on the production process and the interdiction of discrimination and from the other side, the B2B VAT exemptions that are a source of discrimination. It is suggested that business may challenge B2B VAT exemptions on the combined base of the general principle of prohibition of discrimination and the new article 113 of the Treaty of Lisbon that entered into force on December 1, 2009.

**L'avocat et la TVA**

*in Vade-mecum de l'avocat OBF, Anthémis 2012 p. 213*

(The lawyer and the VAT)

In Belgium, services rendered by Lawyers established in an EU Member States benefit from a VAT exemption. This part of the Manual describes the various formalities imposed to such lawyers in Belgium, both for the acquisition of goods and services and the supply of services to clients outside of Belgium.

## **La TVA et les notaires – Des nouvelles obligations administratives et de nouveaux droits**

*Recueil Général de l'enregistrement et du notariat 2012/1, [n° 26.353]*

(VAT and the notaries – New administrative obligations and new rights)

As from January 1, 2012, the services rendered by the Belgian public notaries are subject to VAT. The study details the new formalities and the particular obligations regarding the taxable base, the place of supply, the chargeability and the right to deduct input VAT.

## **TVA et avantages en nature: la décision administrative du 20 octobre 2011 est-elle bien applicable et est-elle compatible avec le droit communautaire ?**

*FiscalNet Hebdo 19 November 2011*

(VAT and benefits in kind : is the administrative decision of 20 October 2011 applicable and compatible with the Community law ?)

As from January 1, 2011 the deduction of input VAT on business assets is restricted to the business use. It is argued that businesses have major administrative difficulties to implement such limitation for cars, computers, GSM etc. In addition, the recent administrative decisions contain major contradictions and it is questionable if this is in line with the case law of the Court of Justice of the EU.

## **Location immobilière en TVA belge. Approche formelle, historique et prospective de l'arrêt de la Cour de cassation du 4 juin 2010, Mons Expo**

*Tijdschrift voor Fiscaal Recht November 2011, n° 410 p.851*

(Immovable property rental and Belgian VAT. Formal, historical and prospective approach of the Belgian Supreme Court Case of 4 June 2010, Mons Expo)

It is argued that by deciding that the words “letting of immovable property” have the same meaning in the Belgian VAT and the Sixth VAT Directive, the Belgian Supreme Court has violated the European Treaties and the rules regarding implementation of Directive, as well the principle that a Member State cannot oppose to business a text of a European Directive.

## **A New Defense for Victims of EU Missing –Trader Fraud?**

with Kris Boucquez - *International VAT Monitor 2011, p. 234*

The use of the regulation on administrative cooperation, in particular Eurofisc, and new technologies would allow EU Member States to centralize certain information and provide them on time to the appropriate person. This would contribute to relieve business from serious compliance burden and respect the principle of proportionality.

## **Are VAT Exemptions Compatible with Primary EU Law?**

*International VAT Monitor 2010 p. 409*

Historically, VAT exemptions were restricted to operations having no impact on intra-community trade, within the limits of the European Treaties. They do not have an objective as such. Today the question is whether or not some of these exemptions are compatible with the Treaties.

## **Cross-border entities and EU VAT: A Contradictory Concept?**

*International VAT Monitor 2010 p.20*

Cross-border VAT groups and non-taxation of services exchanged between a company's main office and its branches abroad are methods aimed at solving a problem caused by the limitation of the right to deduct input VAT mainly for financial institutions, whose activities have gained a more international dimension since the beginning of the 1990s. To the extent that the attempts to broaden the concessional arrangements for financial institutions are based on the principle of freedom of establishment, as interpreted by the ECJ in the framework of direct tax issues, they do not take into account the specific provision laid down by the EC Treaty regarding VAT and the fact that the VAT system requires a tax suspension mechanism for cross-border transactions.

## **Le « paquet TVA » et les avocats**

*La Tribune Décembre 2009 n° 37*

(The VAT package and the lawyers)

Services of Lawyers members of an EU Bar are exempt from Belgian VAT, but since January 1 2010 lawyers have to mention the VAT ID number of clients established in other EU Member States on their fee notes and submit recapitulative statements of the fees obtained from these clients. These obligations complete to one to declare some acquisitions of goods and services from abroad

## **Abus de droit, fraude à la loi et pratiques abusives – Approche européenne et belge**

*Revue Générale du Contentieux Fiscal 2009 p. 177*

*Grundzüge des Steuerrechts – in P. M. Glauser (Ed) Evasion Fiscale – Zurich 2010 p. 21*

(Abuse of right, abuse of law and abusive practices – European and Belgian Approach)

The abuse of law is a very old principle that exists in most of the legal systems. This concept has been frequently used by the Court of Justice regarding the freedom of circulation of persons and services, direct taxes and Customs duties. However, its application to the VAT in the cases Halifax and Part services raises number of questions whether or not this principle has been correctly implemented in VAT matters because of the particular objective of the European VAT system that intends to relief from consumption taxes the production of goods and services

## **The Limits of the EU VAT exemption for Financial Service**

*International VAT Monitor 2009 p. 263*

In this article, the question is raised of whether the “objective economic criteria” in financial services , which are derived from case law of the European Court of Justice are workable in the light of the methods of interpretation of the ECJ and, in particular its decision in *Tiercé Ladbroke*

### **De gemiste besparingen van elektronische facturatie in Europa**

*Tijdschrift voor Fiscaal Recht 2008 p. 573*

(The missing savings of the Electronic invoicing in Europe)

The European Economy has lost billions of Euros because of the requirement of electronic encryption of electronic invoices. But is such encryption necessary in order to guarantee the origin and the integrity of invoices? An invoice is not an isolated document and the reliability of the accounting system is the best guarantee.

### **VAT on Financial Services: the unanswered questions**

*ERA Forum 2008 p. 357*

Financial services consist in contractual arrangements regarding intermediation in monetary preferences spread on time and in risks between persons. VAT taxes the final consumption of goods and services. The European Union has until now chosen to tax the costs of the production of such services when they are consumed within the Union and this has created important distortions of competition that violate to the European Treaties. The case law of the Court of Justice has extended the exemption of back office services for the banks, but has confirmed the taxation of the same operations in the insurance sector. The European Commission tries for many years to develop solutions, but it has never examined all the possible alternatives and, in particular it has never evaluated their costs.

### **Prohibition of Abusive Practices in European VAT: Court Aid to National Legislations Bugs? *Intertax 2008 p. 189***

This article describes the relevant characteristics of the abuse of rights concept and those of the directives intended at harmonizing general taxes on consumption in the EU. In this article, it is argued that this principle of abuse of rights should not apply when it is a consequence of the various options granted by the VAT Directives to the Member States and in particular the transitional provisions. This principle should not allow Member States to maintain national provisions hampering the functioning of the Internal Market.

### **VAT Grouping, FCE Bank and Force of attraction**

*International VAT Monitor 2007 p. 237*

Three features of the current VAT system, ie. VAT grouping, non-taxation of services between a company's main office and its branches abroad (under FCE Bank Case-law), and the principle of "force of attraction", in combination with the lack of harmonization of the rules of deduction of input tax, have seriously damaged the neutrality of the VAT system and have created distortions of competition, which are contrary to the objectives of the European Treaties.

### **Aspects transfrontaliers de l'Unité TVA - Quelles conséquences des limitations introduites dans le Code TVA ?**

*Fiscalité et Comptabilité Pratique 2007, p. 277*

(Cross-border aspects of the VAT grouping – What are the consequences of the limitations introduced in the VAT Code)

Belgium has adopted measures in order to implement VAT grouping, but at the same time decided that services obtained by the head office from branches established abroad are taxable. The VAT grouping appears to be a wrong answer to a true problem ie the VAT exemption of financial services.

### **Vorsteueraufteilung durch Finanzdienstleister**

*Umsatzsteuer-Rundschau 2007 p. 529*

Financial institutions determine daily the VAT taxable base of the services they offer: sometimes it is the total amount of the commission, sometimes the gross margin. Although the Court of Justice has provided clear interpretation rules, the position of the national tax authorities are not harmonized

### **Les entreprises face aux carrousels TVA – Responsabilité solidaire des cocontractants et des législateurs**

*Revue Générale du Contentieux Fiscal 2007 p. 25*

(Business facing missing trader fraud – joint and several liability of the co-contractors and the legislators)

Any business could suddenly be involved in a VAT missing trader fraud and is severally liable for the payment of the VAT evaded by his suppliers and his customer. This fraud exist because goods may be acquired VAT free from other EU Member States and the supplier can easily disappear without remitting the VAT to the tax authorities. Preventive measures adopted by business are very costly. However, Business could object that the EU Council have adopted measures causing abnormal and specific damages

### **CFE VAT Information Guide**

*Website of the CFE*

Based on the structure of the Sixth Directive since its recast, this guide contains for each chapter of the Directive a summary, the preambles, the consolidated version of the old and new texts, the interpretative regulations, the derogations granted to Member States, some VAT Committee orientations, the ECJ Cases and some important national cases, as well a commentary.

### **VAT for Public Entities and Charities: Should the Sixth Directive be renegotiated?**

*International VAT Monitor 2006 p. 433*

The current VAT system is a huge burden on many organizations active in the sectors of health care, education, culture and collective services. It does not only have human and macro-economic costs, but also prevents an optimal organization of activities, distorts

the decisions and paralyzes new initiatives because of the large number of legal uncertainties and differences in treatment of such operations at national level. This situation is the consequence of the choices made by the Member States that have adopted the original version of the Sixth VAT Directive. That Directive does not constitute a common system of taxation, but it is mainly a method of determining how the burden of the resources for the financing of the European budget and this financial burden must be distributed among the Member States.

**Les notions de location Immobilière en TVA communautaire et belge,**

*Recueil Général de L'Enregistrement et du Notariat* 2005 n° 25.55 I

(The Concept immovable property rental in Community and Belgian VAT)

According to the ECJ, the precarious use of buildings is included in the Community concept of rental. It is argued that the direct application of a directive is very limited in the immovable property sector and that therefore Belgium was free to refer to the Civil Law definition of rental. Furthermore, the current Belgian administrative interpretations could be challenged on the base of the Belgian Constitution and the Community Law.

**Immovable property and VAT – Lessons from the past and from the new Member States** with Rob Vermeulen and Gottfried Schellmann, *International VAT Monitor*, September 2005 p. 325

see also Confédération Fiscale Européenne – CFE Brochure on Taxation – VAT harmonization in the EU and unfinished business (Servaas van Thiel – Editor)

VAT on Immovable property is an example of not harmonized Tax and its implementation leads to curious situations and distortions of competition. It is suggested that it has negative impact on the economy and that the European Commission should learn from experience and discuss again simple criteria already proposed in the early 1970's.

**Prorata of deduction of VAT by Financial Institutions - Gross gross margin or interest ?, *International VAT Monitor* 2006 p. 17 - Prorata de déduction de la TVA par les intermédiaires financiers: le chiffre d'affaires est-il constitué par les intérêts bruts ou la marge brute ?**, with Véronique Lenoir, *Banque et Droit*, Juin 2005 p. 2

It is argued that the turnover of credit operations to take into account for the general prorata of deduction of input VAT should be the gross margin between interest received and interest paid and not the gross interest received by borrowers (that increases artificially the percentage of deductible VAT by financial intermediaries). It appears that this system is in line with ECJ Court Cases and other provisions of the Sixth Directive

**Is de BTW op kosten gerelateerd aan de verkoop van aandelen aftrekbaar ?** with Frederick De Rick, *Tijdschrift voor Fiscaal Recht* 2005 p. 155 (Is the VAT related to costs on transfer of shares deductible?)

On the base of recent cases of the Dutch Supreme Court and of the ECJ, it is argued that VAT on costs related to the acquisition, issuance and transfer of shares is deductible like other overhead costs. Therefore fully taxable business should have a full right of deduction of input VAT on such costs.

**Intracommunity VAT Carousels**, *International VAT Monitor*, January 2005 p. 8  
**Déduction de la TVA par un acheteur de bonne foi impliqué dans un carrousel TVA**, *Revue Générale de Contentieux Fiscal* 2004, 2004/3 p. 8

VAT carousels allow fraudulent organizations to sell goods under market price by obtaining a refund of the input VAT by the authorities. This is kind of fraud is much easier since the introduction a transitional system on intra-community trade of goods in 1993. The authorities try to recover the evaded tax from the good faith purchasers who are not able to verify the fraudulent character of their acquisitions. It is argued that interpretations of the Belgian authorities before the Belgian Supreme Court and the ECJ in the cases *Kittel* and *Recolta Recycling* is contrary to the Sixth VAT Directive.

**TVA : la valeur normale sur la vente d'immeubles et les travaux immobiliers confrontée au droit communautaire**, *Recueil Général de l'Enregistrement et du Notariat* Mai 2004 p. 181  
(VAT : the normal value on the sale of immovable property and on the supply of immovable work in the light of community law)

Belgium has been authorized to implement an exception to determination of the taxable base according to article 11 of the VAT Sixth Directive. On the base of French Court Cases on a similar exception implemented in France, it is argued that the authorities may only impose a "normal market value" if they bring evidence of a fraud.

**Overdracht van Ondernemingen**, with Marc De Muyck and Geert De Neef (Larcier, second edition 2004, first edition 1999)  
(Transfer of business)

This handbook covers VAT, Corporate taxes and transfers taxes aspects of reorganization of business and Mergers and Acquisitions. It provides a complete and systematic survey of financing a transfer of a business, transfer of going concern, liability, procedures regarding Mergers and Acquisitions. It clarifies the cases when a transfer of a going concern is or not within the VAT scope.

**Les pouvoirs d'investigation en matière de taxe sur la Valeur Ajoutée,**

*Revue Générale de Contentieux Fiscal*, 2003 p. 62

(The powers of investigation of the authorities regarding VAT)

Description of the investigation powers of the Belgian tax authorities regarding VAT. These powers are very broad, broader than those granted for the collection of direct taxes. There is a danger of misuse of these powers in order to collect direct taxes. However these powers are not unlimited.

**VAT and place of supply of services,**

*European Taxation* 2003 p. 267

There are about 30 different rules in order to determine the place of supply of goods and services. There are numerous examples of inconsistent implementation of these rules within the EU and sometimes businesses have no possibility at all to challenge double taxation before Tribunals. It is argued that the European Commission should urgently submit proposals in order to simplify business life.

**La modernisation de la TVA européenne,**

*Tijdschrift voor Fiscaal Recht* 2002 p. 348

(The modernization of the European VAT)

VAT has been adopted by France in 1954 in order to increase competitiveness of business by avoiding tax distortions. It has been introduced by the EC in 1967 in order to eliminate any kind of taxes levied on intra-community trade, it has been harmonized by the Sixth Directive in 1977 in order to finance the European agricultural policy. In 1993, the abolition of controls at the borders between the EU Member States did not eliminate borders nor the costs on intra-community trade. It is argued that business should lobby intensively on national governments in order to modernize the VAT.

**VAT: Deductibility of the costs of issuing new shares – The Direct and Immediate Link Tests,** *The EC Tax Journal*, 2001, p. 203

The VAT treatment of issuing new shares within the EU is not consistent. It is argued that VAT on costs regarding the issue of shares is normally deductible as overhead costs.

**TVA Communautaire et Arbitrage,** *Revue de l'association Suisse de l'Arbitrage*, 1999 p.13  
(Community VAT and Arbitration)

In the von Hoffmann case, the ECJ decided that the place of supply of the services rendered by a legal arbitrator is where he is established. This solution is not compatible with the practice of this business and leads to massive distortions of competitions in favor of arbitrators established in countries like Belgium where the activities of lawyers are VAT exempted.



**TVA et les avantages en nature**, *Revue Générale de Fiscalité*, April 1997 p. 123  
(VAT and benefits in kind)

When should a business restrict the deduction of input VAT, regularize the input VAT previously deducted or make a self-supply? It is argued that the 50 % restriction of the deduction of input VAT on cars is contrary to the EC Treaties, even if is authorized by the Sixth EC Directive.

**Taxation, Commentary of the Sixth VAT Directive**, with Jan van Besien *EU Law Reporter* 1996, Sweet & Maxell

A comment of the European VAT as it is been interpreted by the ECJ, the European Commission and the national tax authorities in published orientations of the EC VAT Committee.

**When is a link Direct ?** , *International VAT Monitor*, 1996 p. 3

It is argued that an activity falls within the VAT scope when there is an exchange of reciprocal obligations. In practice, such a link is missing for various collective services rendered by private or public organisations or remunerated by subsidies.

**Chapitres TVA et Douane et Accises** in *Tiberghien, Manuel de Droit Fiscal* Editions 1997 and 1998 (TVA) et 1995 à 1998 (Douane et Accise)

A comprehensive summary of the Belgian VAT rules and the customs and excise rules.

**The Future VAT Regime in the European Union**, *European Taxation*, 1995 p. 219

Text of the conference to the CFE Forum. In 1967, the Member States adopted a system that can only function properly within borders and today they want to abolish borders but this would imply a single treasury. Member States face the dilemma to choose between losses of tax resources or surrender tax sovereignty.

**Cross-border leasing et TVA**, *Revue Générale de Fiscalité* 1994 p. 240  
(Cross-border leasing and VAT)

Belgium considered that the rental of three cars by a taxable person established in Luxembourg was a permanent establishment for the determination of the place of supply of services. Although this position was supported by the European Commission, it was argued that it is contrary to the 6<sup>th</sup> VAT directive as interpreted by the ECJ Case law.

**La réforme de la TVA sur les opérations immobilières**, *Revue Générale de Fiscalité* 1993, p. 251  
(The changes on VAT on immovable property)

By end of 1992, Belgium implemented in its national legislation some obligations imposed by the Sixth VAT Directive regarding immovable property. It is argued that the Belgian system was not favorable to business established in Belgium and, concerning some points, was contrary to the Belgian Constitution

**Les intermédiaires en TVA belge depuis l'abolition des frontières fiscales**, *Journal de droit fiscal* 1993 p.195  
(The intermediaries in Belgian VAT since the abolition of the fiscal borders)

The legal treatment of various kind of intermediaries such as commissionaires, brokers, proxyholders vary depending the commercial, civil, accounting and VAT law. The Belgian definition of commissionaire (intermediary acting in its own name) is much broader in the Belgian VAT Code than the Sixth VAT directive. This makes Belgium attractive for corporate tax planning structures.

**TVA, organismes publics et distorsions de concurrence**, *Revue Générale de Fiscalité*, 1992, p. 10  
(VAT, public bodies and distortions of competition)

According to the ECJ, the qualification as public authority depends partly from the national constitutional law. However, Belgium never adapted his VAT Code to the Sixth VAT directive. It is argued that some business or public authorities could require from Tribunals that some activities should be taxable and not out of the VAT scope.

**The Origin of goods Muddle: For a defence of the Community importers** with Daragh Noone, *EC Tax Review* 1998 p.187

Critics on the Community Customs Code applicable at that time and on the ECJ Cases imposing a liability on the EC importers having submitted certificate of origin of goods issued on a fraudulent way by third countries authorities

**Accises: taxes contraires à la Constitution et au droit Communautaire**, with Paul Vanvaeck *Revue Générale de Fiscalité*, 1998 p. 4  
(Excises : taxes contrary to the Constitution and to the Community law)

Critics on the Belgian administrative practice changing Excise duty tariffs without the approval of the Parliament. It is argued that business could claim the recovery of taxes unduly paid

**Cross-border Warehousing**, *EC Tax Review*, 1996 p.28

A single authorisation and contact point for customs warehousing in various Member States. Consequences for the management of the VAT

**Stratégie commerciale et origine en douane de produits fabriqués dans deux ou plusieurs pays**, *Revue Générale de Fiscalité*, 1990 p. 235

(Commercial strategy and customs origin of goods produced in two or more countries)

The appropriate use of rules of origin of goods may contribute to reduce the costs of production of goods destined to be exported

**Calcul de la valeur transactionnelle en douane**, *Journal de Droit Fiscal* 1990 p. 6

(Calculation of the customs value)

Review of the costs that may be deducted from the import value of goods.

**Les pouvoirs d'investigation du Fisc**, *La fiscalité en pratique* 88.3, Ced.Sansom

**De Onderzoeksmachten van de fiscus**, *Praktijk & Fiscus* 89.1, Ced.Sansom

(Mémoire de fin d'étude à l'Ecole Supérieure des Sciences Fiscales)

(The powers of investigation of the tax authorities)

A detailed comparative survey of the Belgian legislation allowing the tax authorities to require and to collect information regarding the collection taxes. It is also argued that customs authorities may only communicate to other authorities information related to cross-border movement of goods or financial operations related to goods.