

Peter Krohn

Interest & Royalty payments in the EU– Disparities and complexities

**Can the Interest and Royalty directive create a harmonized
taxation of payments?**

Tutors:

**Robert Pålsson – University of Gothenburg, School of Business,
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<u>Interest and royalty directive</u>	<u>Terminology of international taxation</u>
Inception and background	Common terminology – differences in definition
Rationale	Definitions found in double taxation agreements vs. the definitions in the directive
Interpretation	The Model conventions as tools for interpretation in the EU?
Improvements for taxpayers?	The impact of insecurity among tax payers on the compliance costs
Problems with the principle of supremacy?	
The definition of abuse	
Exclusion of certain payments	