

Residence as a determinant of chargeability from an international, European and Spanish perspective: a Spain-UK comparative study

DTC models

DTCs v EU Law:

- DTCs between MS-TC
- DTCs between MSs

ECJ Jurisprudence:

- DTCs and national treatment: *Saint-Gobain*
- DTC and capital movements: *Hiltens & Bouanich*
- DTC and sovereignty: *Gilly & Block*
- DTC determinant: *Asscher & Gerritse*
- National law v Fundamental freedoms: *Lankhorst-Hohorst*, *Denkavit Internationaal*, *Amurta*, *Dijkman & Tankreederei*
- Obligation on Source State to eliminate double taxation differs from Residence State: *ACT IV GLO*
- Tax coherence at the DTC level: *Wielockx*
- Comparability and non-comparability: *Schumacker & Gschwind*

Soft Law

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Residence

Concept

Connecting factors:

- Physical presence
- Ties of business
- Ties of family

Moving to a tax haven

Residence in autonomous communities

Stateless

Concept of Residence

ECJ Jurisprudence:

- Discrimination: *Marsman*, *Sotgiu & Avoir Fiscal*
- Concept of Discrimination: *Schumacker & Commission v Spain*
- Restriction: *Dassonville*, *Bachmann & Lenz*
- Freedom of movements: *Biehl*, *De Lasteyrie & Spanish "exit tax"*
- Difference between resident and non resident: *Gschwind*
- Difference between restriction and discrimination: *Futura*
- Requirements to be considered resident: *Martínez Sala*, *Bambaust & R*
- Negative incomes: *Ritter-Coulais*, *Renneberg & Lakebrink*
- Tax advantages: *De Groot*
- Reverse discrimination

Residence, ordinary residence and domicile

British overseas territories

Crown dependencies

Commonwealth

Non domiciles

Remittance basis

DTC Spain-UK

