

Erik Ros  
Erasmus University Rotterdam  
E: e.ros@law.eur.nl  
T: +31 10 408 2678

# EUROPEAN UNION CITIZENSHIP AND TAXATION

**RENNEBERG?**



**SCHUMACKER?**



**INTERNAL SITUATIONS?**

**GENUINE LINK AND SOCIAL SECURITY?**

**FREE MOVEMENT AND TAX AUTONOMY?**



**SOME QUESTIONS.....**

**WHY HAS THE CONCEPT OF EU CITIZENSHIP BEEN INTRODUCED?**

**HOW DO THE FREE MOVEMENT PROVISIONS CONNECTED TO EU CITIZENSHIP RELATE TO THE FREE MOVEMENT OF WORKERS AND THE SELF-EMPLOYED?**

**HAS THE CONCEPT OF EU CITIZENSHIP CHANGED THE INTERNAL SITUATIONS RULE?**

**TOWARDS A CITIZEN'S EUROPE?**

- . EUROPEAN PARLIAMENT
- . NATIONAL PARLIAMENTS
- . INDIVIDUAL CITIZENS

**DEMOCRATIC DEFICIT?**

- . CHALLENGES AHEAD

**EU CITIZEN: NEW "DRIVE" BEHIND THE EC'S TAX POLICY?**

- . DOUBLE TAXATION OF INCOME AND CAPITAL
- . INHERITANCE TAX
- . DIVIDENDS IN CROSS BORDER SITUATIONS
- . VEHICLE REGISTRATION AND CIRCULATION TAX
- . E-COMMERCE