

Index

- Anti-Counterfeiting Trade Agreement (ACTA) 10, 146, 148, 178
- austerity 162, 176, 178
- automatic exchange of tax information 186
 - third countries 187
- bank failure 38, 176
 - constitutionality 46
 - state bailouts 21, 22, 24
- Bank Recovery and Resolution 34
- bank runs 38
- banking crisis 24, 37
- Banking Union 22, 31, 48, 49, 51, 53, 173, 177
 - mistrust 6
- base erosion and profit shifting (BEPS) 95, 104
- bidder protection 57, 72
 - 'fundamental rights' 60, 61
 - globally 187
- budget, EU 17, 20, 25
 - consolidation 23, 25
 - deficit 17, 18, 25, 29, 121
 - legitimacy 33, 51, 178
 - post-crisis 121
 - stabilization 33, 45
- China
 - digital markets 157
 - public procurement markets 85
- Code of Conduct Group 99, 106
- Collecting Societies 157, 159, 160, 179, 184
- collective (rights) management 159
- Common Consolidated Corporate Tax Base (CCCTB) 95, 172
- Common EU Standard VAT Return 127–9, 133, 170
 - advantages 114, 125
 - fraud 127
 - negotiations 129
- communication market development
 - European model 154
 - international markets 158, 176
- community method 3–4, 26, 173
- Compliance Gap 109–10, 120
- constitutionalization 143, 179
- copyright levies 11, 151, 160–62, 171, 179
- copyright licensing 11, 151, 156, 162
 - global licenses 158
 - pan-European licenses 159
- crisis, European 1, 15, 19, 171
 - causes 15
 - contagion 28–9, 33
 - emergency mechanisms 45
 - job growth 76
- crisis resolution mechanisms 33–4
- cross-border procurement 67
- cultural diversity 10–11, 136, 158, 171, 184
- currency system 38–9
 - independent 40
 - systemic weakness 39
- Deauville Declaration 21, 22
- destination principle (taxation) 124, 125
- differentiated integration 4, 52–3, 169, 173–4
- digital music market 158
- ECOFIN (Economic and Financial Affairs Council) 90–94, 96, 100, 104–5, 129
- Economic and Monetary Union (EMU) 7, 16, 22, 28, 30, 36, 38, 43
 - contagion 28

- constitutionality 46, 49
- Deauville Declaration 22
- future 22, 44, 48
- institutional weaknesses 30
- macroeconomic imbalances 25, 28, 32, 181
- post-crisis 121
- economic inequality 182
- economic law, expansion of 8, 57, 171
 - legitimacy 49, 51
 - transparency 51
- economic policy 2, 6, 19, 27, 31–3, 40, 50, 82, 121, 168, 175, 176, 178
 - coordination 31
- 'enhanced cooperation' 98, 100, 105–7, 142, 163, 173
- intellectual property 135, 141 163, 173
- TEU (Treaty on European Union) 100
- TFEU (Treaty on the Functioning of the EU) 100
- environmental protection and sustainability 8, 57
- EU Charter of Fundamental Rights 143
- EU competence 85, 167, 180
 - economic and fiscal policy 52
 - IP law 137, 141
- EU Court of Justice (EUCJ) 59, 61, 66, 115, 140, 141, 154, 161, 178
 - constitutionality 46
 - integration 45–6
- EU VAT Forum 130
- EUROFISC 114–15
- Europe2020 151, 183, 184
- European Central Bank 8, 16, 20, 22, 30, 46, 49, 52, 168, 177
- European Convention on Human Rights (ECHR) 144
- European Court of Human Rights (ECtHR) 141
- European Digital Single Market 153–4, 157
 - communication 151–2, 154
 - copyright levies 151, 160, 162
 - fragmentation 171, 173, 186
 - injunctions 153–4, 171
 - online content/services 156
- European Financial Stabilisation Mechanism (EFSM) 33, 45
 - macroeconomic imbalances 25
- European Financial Stability Facility (EFSF) 20, 34, 45, 176
- European integration 3, 4, 7, 15–16, 38, 54, 167, 169, 175, 184
 - limits 4
 - public opinion 40
 - single market 42
- European Neighbourhood Policy 72
- European Parliament 51–2, 63, 67, 72, 74, 84, 101, 107, 128, 145–8, 178
- European Patent Office (EPO) 133
- European Semester 31, 99, 121, 175
- European Stability Mechanism 6, 20, 24, 34, 45, 176–8
- European Statistics Office (Eurostat) 26, 30
- European unitary patent 163, 173
- excessive deficit procedure 32
- excessive imbalances procedure (EIP) 32
- financial crisis
 - global 18, 185
- financial market regulation 176
- Financial Transaction Tax (FTT) 98, 100, 173
- Fiscal Compact 47, 51, 53
 - see also* Treaty on Stability, Coordination and Governance (TSCG)
- fiscal policy coordination 186
- FRAND royalties 154
- G8, G20 99, 186
- Gauweiler case 56
- General Anti-Abuse Rule (GAAR) 93
- Germany
 - bailouts 45
 - budgetary restrictions 40, 47
 - Constitutional Court 50
 - Franco-German obstruction 17
 - minimum wage 66–7
 - public opinion 21
- global financial crisis 18

- Government Procurement Agreement (GPA) 71, 77, 185
- Greece
 bailouts 45
 budget deficit 18
 recession 18, 114
 green economy 184
- healthcare 41, 180
- High Level Working Party on Tax issues (HLWP) 90–91, 99, 104, 106
- horizontal standardization 155
- housing bubble 31, 37
 US 37
- immigration trends 41
- institutional
 blockage 88, 170, 189
 change 15, 99
 structure 4, 9, 11, 28, 36, 49, 168, 176–7, 179
 weaknesses 30
- INTA (Committee on International Trade) 72
- intellectual property markets (IP)
 fragmentation 142, 159, 161, 163
 integration 162
- intellectual property rights (IPR)
 fundamental rights 144–5
 incoherence 137, 139
 legitimacy 148
 protectionism 156, 183
 societal concerns 10, 138, 145
see also Anti-Counterfeiting Trade Agreement (ACTA)
- international procurement instrument (IPI) 77, 82, 83, 170, 187
 debate 85, 178
 INTA (Committee on International Trade) 85
- intra-community trade / transactions 129
- Ireland
 bailout 21
 banking crisis 24
 recovery 28
see also bank runs
- Juncker Commission 6, 10–11, 96, 131, 133, 142, 149
 Energy Taxation Directive (ETD) 96, 182
 IP law 141
 potential 9, 145
 VAT tax 9–10
- legitimacy 183
 financial markets 7, 185
 intellectual property 135, 136, 142–5, 149, 150
 post-crisis 121
 public opinion 40
see also Anti-Counterfeiting Trade Agreement (ACTA)
- Lisbon Treaty 45, 50–51, 53, 89, 171, 175, 178
 economic policy 50
 fiscal policy 52
 intellectual property rights 142, 189
 taxation 89
- macroeconomic imbalances 25, 28, 32, 181
 causes 40
 monitoring 21, 25, 32, 177
 post-crisis 121
see also Excessive Imbalances Procedure (EIP); housing bubble
- market access 8, 18, 29–30, 58, 66, 69, 72, 79, 83, 187
 European Neighbourhood Policy 72
 internationally 73
 social principles 66
 third-countries 8, 58, 69–71, 76, 82
 within EU 42, 51
- market liberalization 180
- Max Havelaar case 62, 183
- Member State competences 2
 economic policies 26, 33, 37, 40, 47
 public procurement 2, 85
- Member State compliance 30
- OECD (Organization for Economic Cooperation and Development) 10, 92, 99, 101–2, 107–8, 115, 117, 186

- Office for Harmonization in the Internal Market (OHIM) 135
- origin principle 124
- Ottawa Framework Conditions 115
- Outright Monetary Transactions (OMT) 46
- parents and subsidiaries (PSD) 93, 104, 169
 - amendment 93
- patent infringement 153, 171
- patent licenses 154
- policy spillovers
 - economic and non-economic values 4, 183
 - market rules and national law 179
- population shift 64
- Portugal
 - bailout 21
- Pringle v Ireland* case 46, 178, 179
- private sector involvement (PSI) 21
- public procurement
 - enforcement 74–5
 - environmental criteria 61–2
 - fragmentation 82, 187
 - goods 57–8
 - GPA (Agreement on Government Procurement) 58, 70
 - international 8, 72–3, 77
 - openness 73, 156
 - protectionism 67–8, 75, 156, 183, 186–7
 - public works 58–61, 79
 - services 2, 57–60, 82–3, 87, 155, 188
 - single market 35, 81–2
 - third countries 82
 - utilities 61, 63, 70, 72, 80
- qualified majority voting 32, 107, 142
- Quick Reaction Mechanism (QRM) 94, 132, 169
- Reciprocity Regulation 73–4, 187
- redenomination risk 39
- regulatory competition 149, 174, 180
- Reverse Charge Mechanism 94, 132, 177
- shared competences 2, 81, 167
- Single Resolution Mechanism (SRM) 34, 49, 176
- Single Supervisory Mechanism (SSM) 20, 34, 49, 176
- ‘Six-Pack’ legislation 32, 46
 - excessive deficit procedure (EDP) 32
- SME (small and medium-sized enterprises) 123, 129, 158, 170
- VAT returns 170
- soft instruments of policy enforcement 29, 186
 - effects 29
 - VAT 123
 - see also* Code of Conduct Group
- sovereign debt crisis 1, 16–17, 26, 39
- Spain
 - bailout 22
 - recovery 28
 - third-country bidders 81
- Special Committee on Tax Rulings 101
- Stability and Growth Pact (SGP) 17, 20–21, 29
 - see also* Deauville Declaration
- standard essential patents (SEPs) 11, 151–3, 162, 171, 186
 - free-riding 153
 - injunctions 153–4, 171
 - portfolios 152
 - standardization 152
- surveillance 31–2, 48, 88, 121, 170
 - budget 29, 31–3
 - economic and fiscal policy 44, 48, 52
 - macroeconomic imbalance 32
 - public procurement 84
 - tax issues 91
 - see also* Single Resolution Mechanism (SRM)
- sustainable development 69, 102
 - see also* environmental protection and sustainability
- Switzerland
 - tax base 121
- tax avoidance / evasion / fraud 2, 90–91, 99, 101, 103–4, 109, 116, 120
 - fraud prevention 170

- international 91–2, 95, 101–2, 104, 115
 - see also* VAT fraud
- tax coordination 99, 106–7
 - enhanced cooperation 100, 106
- tax payer protection 34, 38, 74, 77, 182
- tax policy
 - diversity approach 103, 174
 - non-economic aims 102
 - transparency 92, 95, 102, 104, 172
 - uniformistic approach 102, 174
- tax repartition 102, 182
- third countries
 - EU public procurement regime 82
 - International Procurement Instrument (IPI) 170
 - reciprocity (in public procurement) 86, 170, 187
 - VAT fraud 94
- Treaty Establishing European Economic Community (EEC) 58, 83
- Treaty on European Union (TEU) 100
- Treaty on Stability, Coordination and Governance (TSCG) 47, 51, 53
 - see also* fiscal compact
- Treaty on the Functioning of the European Union (TFEU) 45, 53, 83, 100, 141–2, 154, 175
- ‘Two-Pack’ legislation 32, 46
- unanimous voting 100, 126, 142
- unemployment 4, 7, 39, 40, 42, 60, 176, 180
- Unified Patent Court system 142
- USA
 - crisis of 2009 18
 - GPA (Government Procurement Agreement) 78
 - housing crisis 31, 37
 - Patriot Act 65
 - public procurement markets 73
 - SEP portfolio strategy 155
 - Troubled Asset Relief Programme (TARP) 19
- VAT Expert Group 119, 125
- VAT fraud 2, 90–91, 99, 101, 103–4, 109, 116, 120
- VAT Gap 9, 108–10, 114–20, 123, 127, 131–3
 - causes 9, 116, 182
 - role of technology 117
- VAT/GST Guidelines 115
- VAT returns 126–7
 - see also* common EU standard VAT return
- VAT system
 - ‘broad-based’ 117, 133
 - enforcement 172
 - ‘narrow-based’ 117
 - neutrality 115, 117
 - reforms 99, 121
- ‘welfare tourism’ 41
- WTO 58, 77, 88, 185
 - anti-protectionism 68
 - Government Procurement Agreement (GPA) 77, 185
 - INTA (Committee on International Trade) 84

