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
constituency 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
constituency 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 (ECHR) 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
renomination 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
Index

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