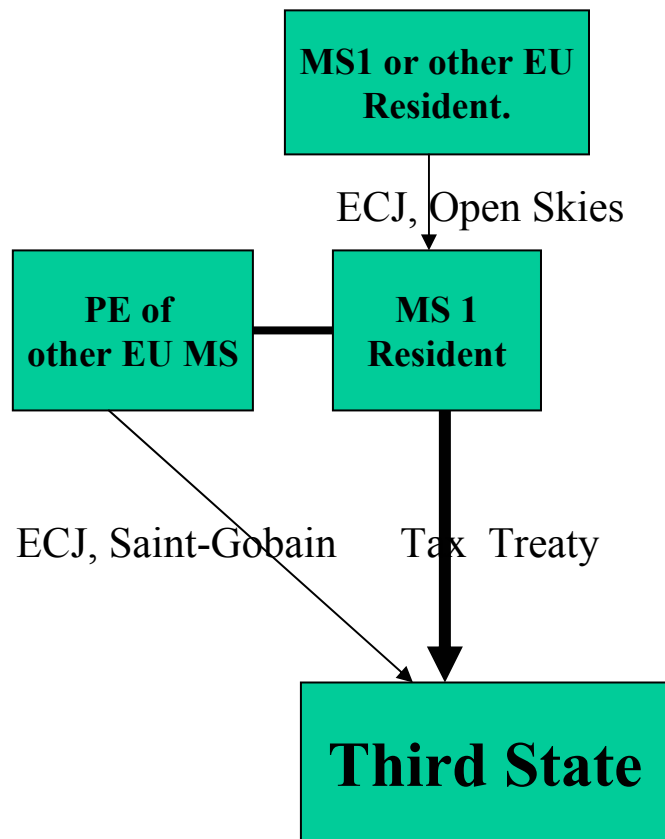


Tax Treaties between Member States and Third Countries

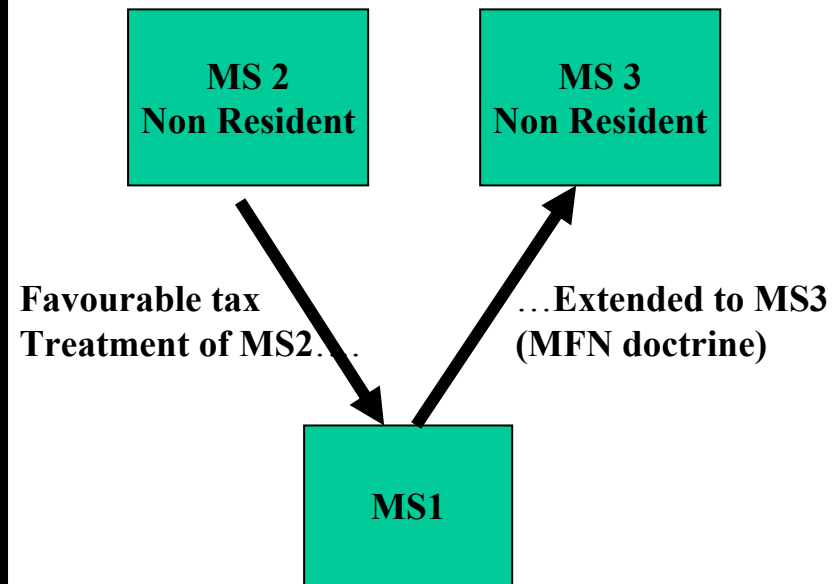
Intervention by D. Gutmann

Professor at University Paris-1
Panthéon-Sorbonne

What we know



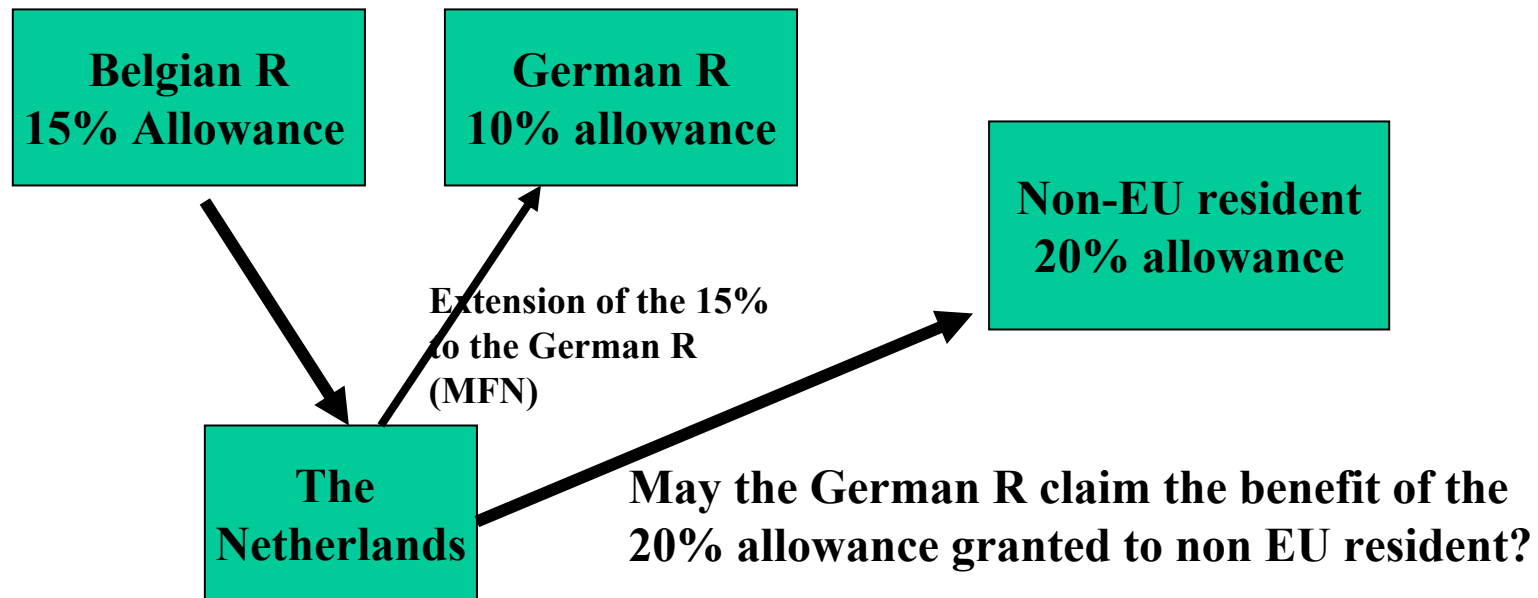
What we assumed until 1 hour ago



Why this extension?

- Non discrimination between all EU citizens?
- Fundamental freedoms?

First question



Second question

- The end of bilateral tax treaties between EU MS and Third Countries?
 - Not implied by Open Skies case
 - Not implied by AERT case
 - Not implied by practice in the Savings Directive

Third question

- Possible coexistence between :
 - agreements EU/Third Countries
 - and
 - DTC EU MS/Third Countries?