

Harmonisation Of European Taxes A Uk Perspective

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The Politics of Corporate Taxation in the European Union Claudio Radaelli 2013-01-11 This study explores the formation of the European Union's tax policy and asks why member states did not raise objections to it. The author's analysis is enriched by two further levels of inquiry. Firstly, he examines the 'Europeanization' of domestic tax policy in Italy and the UK, asking how domestic policy has changed and what is meant by 'Europeanization'. Secondly, he puts the European Union tax policy in the wider context of tax globalization. Will the liberalization of capital movement, tax havens and the flexibility of multinationals in managing their taxable incomes wreck the European Union's fragile tax policies?

Alternative Perspectives on Economic Policies in the European Union P. Arestis 2006-09-22 In examining

alternative economic policies for the EU after the rejection of the European Constitution, this book covers: macroeconomic policy and the European Constitution; EU financial integration; reform of European regional policy; assessment and alternative proposals on European structural policies; and labour market policies in the EU.

Taxation in the European Community Graham Bannock 1990-03-30 Study on the implications of taxation on small and medium-sized companies in the European Community (in two parts). The first part deals with the general tax structures in the EC and their contributions to government revenues. Comparisons are included with Japan, Switzerland and the USA. The second part examines the compliance burden of the VAT system upon SMEs in the EC and recommends how this might be lightened. It then examines the implications for SMEs of the changes proposed by the Commission to indirect taxes - VAT and excise duties - to come into effect with the 1992 Internal Market.

Tax Coordination in the European Community Sijbren Cnossen 2013-06-29 The results of the work of the Conference on Tax Coordination in the European Community appear at a time when the Community has undertaken, as a priority task, the completion of the internal market. The Commission's programme and proposed timetable for the achievement of that goal are spelt out in the White Paper, which was endorsed by the European Council at Milan in June 1985, an endorsement which was repeated at the Council's subsequent meeting in Luxemburg in December 1985. The Commission wholly endorses the views of the Conference as regards the need for urgent action to remove the grave restrictions on the free movement of the factors of production which continue to exist within the Community. It is the Commission's firm view that only a true dismantling of fiscal frontiers can permit the creation of an area without internal frontiers for which the Single European Act provides. To that end a certain approximation of rates of indirect taxation is indispensable if unacceptable distortion of competition is to be avoided. It is noteworthy that the Conference attaches great importance to the Community's problems in the field of direct taxation. This work will be particularly useful to the Commission, which intends to produce a further White Paper on company taxation in the near future. As the Conference rightly notes, action in this field is important for equalisation of the conditions of competition

necessary for the completion of the internal market.

Taxes and Exchange Rates in the EU J. Lorie 2006-09-22 This book looks at concerns in the EU about differences in company tax rates, exchange rate changes, and inflation differentials, building an analytical model which includes the finance decision of firms, particularly those decisions which have a strong tax component.

EC Tax Law David W. Williams 1998 This book provides a clear, overall and much needed introduction to EC tax law - it is about how taxes are raised in the EU, and how those taxes interact with the constitution and principles of the EU.

Policy Simulations in the European Union Amedeo Fossati 2002-09-11 The papers in this much-needed collection employ Applied General Equilibrium methodology to address a wide variety of concerns within the European Union. Contributors examine five main policy areas: * international market integration * policy simulations with alternative treatments of factor markets * policies for carbon dioxide abatement * competitiveness and convergence * VAT and income tax reform.

EU Citizenship and Direct Taxation Erik Ros 2016-04-24 Freedom of movement is a key principle of the European Union (EU) resulting in the right of every EU citizen to move and reside freely within the EU. Many EU citizens work in other Member States than their Member State of origin. Direct taxes are not as such covered in the treaties and therefore have much smaller bases for harmonization at EU level than indirect taxes. As a result, decisions of European Court of Justice (ECJ) on the clash between the EU principle of free movement and Member States' direct tax rules have a significant effect on national direct tax systems. This book focuses on the relation between free movement rights of EU citizens and the legal autonomy of Member States in the area of direct taxation and will immediately engage tax practitioners and scholars. The author asks (and answers) the question: Has the willingness at EU level to make EU citizenship a key driver behind the integration process come at the expense of national direct tax autonomy? The book's incomparably thorough analysis of the distinctive evolution, mainly via ECJ case law, of the relation between the EU principle of free movement of persons and Member States' direct tax rules includes in-depth discussion of the following elements and more: – the concept of EU citizenship in the EU's constitutional and institutional development; – how the ECJ has interpreted the concept of free movement with regard to economically inactive persons; – how the notion of EU

citizenship has widened the ECJ's view on treaty access; – how the ECJ has addressed the clash between free movement of persons and direct taxation in the EU's constitutional context; and – numerous tax policy initiatives with regard to EU citizens before and after the Treaty of Lisbon This is the first book to investigate in such detail how the ECJ has tried to reconcile specific national direct tax rules with the general EU principle of free movement of persons from the perspective of EU citizenship. This book explains that the ECJ is in the process of reconceptualizing the market freedoms relating to the free movement of persons, also in the area of direct taxation, as part of a broader EU citizenship right for all economically active EU citizens to pursue an economic activity in a cross-border context; a right beyond the aim of realization of the internal market. As an extremely important analysis of the influence of EU law on the direct tax autonomy of Member States, this book is sure to be itself of great influence in the practice and study of taxation in the EU.

Combating Tax Avoidance in the EU José Manuel Almúdic 2018-12-20 Following each Member State's need to rebuild a strong and stable economy after the 2007 financial crisis, the European Union (EU) has developed a robust new transparency framework with binding anti-abuse measures and stronger instruments to challenge external threats of base erosion. This is the first and only book to provide a complete detailed analysis of the Anti-Tax Avoidance Package and other recent and ongoing European actions taken in direct taxation. With contributions from both prominent tax academics and Spain's delegates to the European meetings where these rules are debated and promulgated, the book covers such issues and topics as the following: – the development of the EU Strategy towards Aggressive Tax Planning; – recent tax-related jurisprudence of the European Court of Justice; – the Anti-Tax Avoidance Directive; – tax treaties and non-tax treaties with tax consequences both between Member States and between Member States and third countries; – code of conduct for business taxation; – automatic exchange of information; – country-by-country reporting; – arbitration in tax matters; – external strategy for effective taxation regarding non-EU countries; – competition and state aid developments in direct taxation; – the Common Consolidated Tax Base; and – digital significant presence and permanent establishment. As the EU pursues its ambitious tax agenda, taxation's contribution to EU growth and competitiveness and its part in relations with the rest of the world will come into ever clearer focus. In addition to its insights into these trends, the book's unparalleled practical information and analysis will be of great value to

tax practitioners dealing with investment analysis, tax planning schemes, and other features of the current international tax landscape.

Tax Harmonization and Financial Liberalization in Europe Georg Winckler 1992-01-01

Tobacco Taxation in the European Union Sijbren Cossen 2006 Later this year, the European Commission has to submit a report to the Council of Ministers and the European Parliament with its views on tobacco tax policy in the EU. A 2004 publication issued by the Commission expressed the beliefs that tobacco consumption should be controlled by increasing tobacco excises and that harmonization should proceed on the basis of specific rates. This article reviews and evaluates EU tobacco tax policies. It supports the move towards specific taxation, but notes that there are conceptual and empirical limits to excessively high tobacco taxes. Smokers appear to pay their way and cigarette smuggling is a growing menace to health and revenue objectives.

Advanced Issues in International and European Tax Law Christiana HJI Panayi 2015-12-03 This book examines recent developments and high-profile debates that have arisen in the field of international tax law and European tax law. Topics such as international tax avoidance, corporate social responsibility, good governance in tax matters, harmful tax competition, state aid, tax treaty abuse and the financial transaction tax are considered. The OECD/G20 project on Base Erosion and Profit Shifting (BEPS) features prominently in the book. The interaction with the European Union's Action Plan to strengthen the fight against tax fraud and tax evasion is also considered. Particular attention is paid to specific BEPS deliverables, exploring them through the prism of European Union law. Can the two approaches be aligned or are there inherent conflicts between them? The book also explores whether, when it comes to aggressive tax planning, there are internal conflicts between the established case law of the Court of Justice and the emerging policy of the European institutions. By so doing it offers a review of issues which are of constitutional importance to the European Union. Finally, the book reflects on the future of international and European tax law in the post-BEPS world.

European Communities John Paxton 1992-01-01 The establishment of the European Economic Community in 1958 was one of the most remarkable developments in the history of the post-World War II era. It aimed for nothing less than a complete economic union so that goods, people, and capital would be able to pass over national boundaries of member countries as freely as they move within any one country. As the Community's

target date of 1992 for economic integration draws closer, the need for information, both current and historical, becomes more urgent. The aim of this annotated bibliography is to create a critical and descriptive list of books published mainly in English for businessmen and analysts, combining older publications with new. The literature on the EC is vast and issues The Community itself nearly 3000 publications a year. The range of material covered in this volume is distinguished by its great scope. Historical sections provide listings on the postwar years of economic recovery, the development of the EC, and biographies of the leading personalities involved. Policy-oriented sections encompass such subjects as labor, transportation, environment, energy, and education. The political ramifications of economic union, financial and fiscal affairs, relations between the EC and the Third World, and foreign relations in general are dealt with in separate sections. The volume concludes with a listing of major European Community publications. The sheer bulk of published material on the EC, much of it duplication, has made keeping up with its developments difficult for small and medium in Europe and elsewhere. This invaluable sourcebook will provide the business community and the political establishments with better access to EC information as they grapple with the implications of 1992.

Macroeconomic Perspectives on the Danish Economy T. Andersen 1999-06-22 An authoritative and comprehensive guide to major economic policy issues in Denmark. Leading Danish and international economists discuss, in comparative context, the Danish economy's performance in the last 40 years, and assess the challenges which Denmark - in common with other small, open economies - faces in the global economy today. Major features include the continuing of academic analysis with policy-making experience and expertise, and the examination of topical issues including the impact of EMU on 'outsider' nations.

International Corporate Criminal Law Eric Engle his book presents twenty-one essays by as many legal scholars examining international criminal enterprises. The lead essay provides a synopsis of enterprise criminality. Topics treated include: conflict resources (diamonds, palm oil), piracy, arms trafficking, illegal drugs, counterfeit products, art fraud, market manipulation, short selling, cryptocurrency (bitcoin), tax evasion, investor-state arbitration, anti-trust/competition law, and corporate governance: whistleblowing, VW, Toshiba, concluding with a chapter on Lobbying in the EU. Countries and regions covered include Central Africa, Indonesia, Somalia, Iraq, Syria, UK, EU, France, Germany, and Japan. The book includes a free preview.

<https://www.amazon.com/author/quizmaster> <http://mindworks.altvista.org> About the author: A Fulbright law specialist, Dr. Engle has taught law in France (Nanterre) Germany (Humboldt) Ukraine (Fulbright) Bosnia (Fulbright) Russia (Pericles) and Estonia (Tartu). He has published dozens of articles on law as well as several books. This book is meant to be affordable so developing country legal scholars can understand American, French, and German rule of law concepts in the struggle against violent criminality.

Tax Harmonization and Financial Liberalization in Europe Georg Winckler 1992-04-30 This book deals with tax harmonization and financial integration in Europe. Both national perspectives and the perspective of the European Community are offered. In addition, a French, a German and an EFTA view of the state of economic integration in Europe are presented.

European Business and Marketing Phil Harris 2004-05-25 The second edition of European Business and Marketing will be published in 2000 in time for the millennium and has been fully revised to incorporate much modern thinking in Europe. It includes material on the Euro and the enlargement of the European Union and the development of global companies with a European base. The text has been researched and written especially for students on undergraduate and post graduate courses, who need to understand modern European marketing, the European Union and the distinct features that are emerging in the World's largest market place. The second edition of the successful European Business and Marketing text has been fully revised and includes new chapters on marketing strategy in Euro

Economic and Monetary Union in Europe Geoffrey Denton 2021-12-20 In its pursuit of economic integration, economic and monetary union (EMU) had become a primary commitment for the European Community. Originally published in 1974, this study sets out to examine the meaning of economic union and its relationship with monetary union. The contributors look at the problems and costs for attaining economic union for the member states of the EEC at the time. Steven Robson writes on economic management. Paul Woolley examines the integration of capital markets. Santosh Mukherjee looks at the implications of labour market policy. Geoffrey Denton and Adam Ridley consider the impact of economic and monetary union on regional problems. Alan Prest is concerned with tax harmonisation specifically Value Added Tax and Corporation Tax and Douglas Dosser discusses the development of a European Community budget. Though the long-term benefits of EMU

were clear, in the short term it would impose strains and pressures on national economies and particular sectors within them. This study goes a long way to clarifying where these difficulties would arise and suggests some ways of coping with them.

Reform Options for the EU Own Resources System Friedrich Heinemann 2008-06-10 The general review of the European Union's budget scheduled for the years 2008 and 2009 offers a unique opportunity for reflections. Explicitly this review is "without taboos" so that also substantive changes can and should be debated. Without doubt much better budgetary systems can be imagined compared to the status quo of the EU budget which is the outcome of a path-dependent process and where many details are only understandable by taking account of the historical context of past decisions. However, even if much better systems could be designed in theory, each reform suggestion, in the end, must pass the reality check of finding unanimous support from all 27 member countries. This restriction heavily limits the universe of available reform options. Faced with that difficulty the ZEW project team embarked on the adventure to think about possible reform options for the future EU own resource system. This volume documents the conclusions. At first sight our reform suggestion may appear to be of a rather piecemeal nature since we recommend a reform model with strong ties to the status quo. Nevertheless, we are convinced that our seemingly minor changes will set the budget on a path towards a more rational European budget which, in the end, will create leeway for financing European policies with a true European value added. We gratefully acknowledge financial support from the German Federal Ministry of Finance in conducting this study.

The Routledge Companion to Accounting History John Richard Edwards 2020-05-06 The Routledge Companion to Accounting History presents a single-volume synthesis of research in this expanding field, exploring and analysing accounting from ancient civilizations to the modern day. No longer perceived as the narrow study of how a mysterious technique was used in past, the scope of accounting history has widened substantially. This revised and updated volume moves beyond the history of accounting technologies, accounting theories and practices and the accountants who applied them. Expert contributors from around the world explore the interfaces between accounting and the economy, society, culture and the polity. Accounting history is shown to offer important insights into such disparate phenomena as the evolution of capitalism, control of labour, gender

and family relationships, racial exploitation, the operation of religious organisations, and the functioning of the state. Illuminating the foundation and development of accounting systems, this updated, classic book opens the field to a new generation of accounting scholars and historians around the world.

Corporate Income Tax Harmonization in the European Union D. Pîrvu 2012-08-13 Through the arguments for corporate tax harmonization in the EU and describing the current stage of this process, the legislative rules which are insufficient to solve the many problems implied by the proper functioning of the Single Market, are revealed. The book also exposes the issues involved in the consolidation of the corporate tax base.

The Dynamics of Taxation Glen Loutzenhiser 2020-10-15 This book brings together a landmark collection of essays on tax law and policy to celebrate the legacy of Professor Judith Freedman. It focuses on the four areas of taxation scholarship to which she made her most notable contributions: taxation of SMEs and individuals, tax avoidance, tax administration, and taxpayers' rights and procedures. Professor Freedman has been a major driving force behind the development of tax law and policy scholarship, not only in the UK, but worldwide. The strength and diversity of the contributors to this book highlight the breadth of Professor Freedman's impact within tax scholarship. The list encompasses some of the most renowned taxation experts worldwide; they include lawyers, economists, academics and practitioners, from Britain, Canada, Portugal, Australia, Germany, Italy, Malta, Ireland, and Ukraine.

Effective Tax Burden in Europe Otto H. Jacobs 2012-12-06 Our small book presents a report which has been prepared in the year 2000 for the Taxation and Customs Union Directorate General of the European Commission, under contract no. T AXUD / 00 / 312. Some of the results form part of the report "Company Taxation in the Internal Market" of the Commission Services released in autumn 2001. We present estimates of effective average tax rates (EATR) in five EU Member States (France, Germany, Ireland, the Netherlands and the UK) plus the USA based on the European Tax Analyzer approach. The European Tax Analyzer is a computer based model firm approach for the computation and comparison of international company tax burdens. It has been developed in co-operation with the Centre for European Economic Research (ZEW). We would like to thank the ZEW for this co-operation. Furthermore, we gratefully acknowledge the help and advice of Gerd Gutekunst, Rieo A. Hermann and Thorsten Stetter in preparing the report. Special mention must be made of

Gerd Gutekunst, who was also responsible for preparing the printed version of this report.

The European Commission's annual policy strategy 2008 Great Britain: Parliament: House of Commons: European Scrutiny Committee 2007-07-31 European Commission's annual policy Strategy 2008 : Thirty-second report of session 2006-07, Vol. 2: Oral and written Evidence

Traditional and Alternative Routes to European Tax Integration Dennis Weber 2010

Taxation Simon R. James 2002

Technology Transfer Bk + Michael Anderson, Jr. 2003-01-01 "Technology Transfer: Law, Practice and Precedents analyses a broad range of 'technology transfer' subjects. The work deals with various categories of intellectual property; the harmonisation of copyright law throughout the European Community; the Competition Act 1998; the European Commission's views on research & development agreements; UK tax law and new laws in the regulatory field. In addition, the work provides more information on 'commercial practice' topics including a discussion of the terms that are typically encountered in technology transfer agreements, and information on sources of funding for R&D. A large set of relevant precedents and selected legislation are included in the work, which also comes with a CD-ROM of precedent material."

EU Corporate Law and EU Company Tax Law Luca Cerioni 2007-01-01 With the European Union striving to become the world's most competitive economy, the developments in the two closely interconnected areas of European corporate law and European company tax law are of utmost importance. This book focuses on the crucial issues raised by these developments, on their far-reaching implications and on the key challenges to the future legislative choices. The book illustrates the key developments in EU corporate law and EU company tax law, the EU planned initiatives in these areas, and - at a time when member states increasingly tend to use company law and company tax provisions to attract businesses and investments - it suggests how future developments can contribute to the undistorted functioning of the internal market and to the strategic 'Lisbon-objective'. The explanation of these legislative and case-law developments is of use to students and indicates new opportunities for business expansion strategies throughout the European Community. The book concludes that new optional, but attractive, EU company law vehicles and company tax regimes would be, in these two areas, the only legal and effective means towards an undistorted functioning of the internal market and towards

the Lisbon-objective. This ultimately gives rise to a far-reaching challenge for all debates on the future patterns of European integration. Luca Cerioni introduces new themes for academic research and discussion subjects for decision-makers and at the same time, uniquely, makes these accessible to a much wider international public of students, businesses and practitioners.

Cross-Border Mergers Thomas Papadopoulos 2019-09-28 This edited volume focuses on specific, crucially important structural measures that foster corporate change, namely cross-border mergers. Such cross-border transactions play a key role in business reality, economic theory and corporate, financial and capital markets law. Since the adoption of the Cross-border Mergers Directive, these mergers have been regulated by specific legal provisions in EU member states. This book analyzes various aspects of the directive, closely examining this harmonized area of EU company law and critically evaluating cross-border mergers as a method of corporate restructuring in order to gain insights into their fundamental mechanisms. It comprehensively discusses the practicalities of EU harmonization of cross-border mergers, linking it to corporate restructuring in general, while also taking the transposition of the directive into account. Exploring specific angles of the Cross-border Mergers Directive in the light of European and national company law, the book is divided into three sections: the first section focuses on EU and comparative aspects of the Cross-border Mergers Directive, while the second examines the interaction of the directive with other areas of law (capital markets law, competition law, employment law, tax law, civil procedure). Lastly, the third section describes the various member states' experiences of implementing the Cross-border Mergers Directive.

Harmonization of European Taxes Judith Spells 2000 This title examines the background to the concept of harmonization of taxes, looking at EU directives in force, proposed EU directives, each member state's tax rates (regarding income, capital gains and corporation tax) and UK treaties with each member state.

Taxation Margaret Lamb 2004-09-30 Taxation involves complex questions of policy, law, and practice. The book offers an innovative introduction to tax research by combining commentary on disciplinary-based and interdisciplinary approaches. Its objective is to guide and encourage researchers how to produce taxation research that is rigorous and relevant. It comments upon how disciplinary-based approaches to tax research have developed in law, economics, accounting, political science, and social policy. Its authors then go to

introduce an inter-disciplinary research approach to taxation research. Effective approaches to research problem definition and research method choice are outlined by leading authors in their fields, and topical studies provide bibliographic surveys of specific areas of tax research. The book provides suggestions of topics, readings, and approaches that are intended to help the new researcher choose ways to begin their tax research. Written by a group of international experts, this book will be essential reading for new researchers in the tax field, including PhD students; for existing researchers wishing to broaden their understanding of taxation; for policymakers wanting to gauge where the leading edge of current tax research lies; and for tax practitioners interested in scholarly contributions to their field of practice.

European Union Law Margot Horspool 2021 Helps students to understand EU law, then inspires them to take their learning further. With succinct coverage of the law, accompanied by self-test questions and further reading, this is an ideal text for those new to the subject or pursuing further study.

Tax Notes International 2007

Handbook of Research on Public Finance in Europe and the MENA Region Erdo?du, M. Mustafa 2016-05-03 Since the 1970s, globalization has created an economic environment of interdependency between nations. Now, many countries in European and the MENA (Middle East and Northern Africa) regions must grapple with the need to increase public revenue while maneuvering through a global “race-to-the-bottom” tax competition. The Handbook of Research on Public Finance in Europe and the MENA Region explores economic development and public finance by providing critical insight into the use of public finance and policy and illuminating the intricacies of these topics through discussion of theory, empirical work, and policy objectives. This book is ideally designed for business professionals, policy makers, financiers, students and researchers in the fields of public policy and economics.

Integrating UK and European Social Policy Robert Geyer 2005 Does the European Union really matter to British policy? For some it is a leading light, for others an irrelevancy. Given the uneven and evolving nature of EU policy, how can we evaluate its overall impact? This book is the first to combine a clear and detailed introduction to the new science of complexity and its application to social policy, Europeanisation, globalisation and the EU-UK relationship. It includes a detailed review of four key policy areas: employment, labour, gender and monetary

relations. "Integrating UK and European Social Policy" provides groundbreaking reading for undergraduate and postgraduate students of politics, history, international relations, economics, social policy and applied social science. It is also useful for academics with an interest in European social policy, and policy makers and shapers, including government and non-government organisations.

European Union Corporate Tax Law Christiana HJI Panayi 2021-06-17 What is the impact of European Union law on Member State corporate tax systems and the cross-border activities of companies?

Research Handbook on European Union Taxation Law Christiana HJI Panayi 2020-01-31 Offering a comprehensive exploration of EU taxation law, this engaging Research Handbook investigates the associated legal principles in the context of both direct and indirect taxation. The important issues and debates arising from these general principles are expertly unpicked, with leading scholars examining the status quo as well as setting out a clear agenda for future research.

Welfare Effects of Value-Added Tax Harmonization in Europe Hans Fehr 2012-12-06 This book uses a computable general equilibrium framework to evaluate recent value-added tax reform proposals in the European Union from a welfare point of view. After the publication of the "White Paper" (1985) on the completion of the internal European market, an intense and heated debate about tax impediments to free trade set in. According to the original plans of the Commission of the European Union, not only physical border controls but also fiscal frontiers within the European Union would have been abolished on New Year's Day 1993. With respect to value added taxation this amounted to replacing the destination by the origin principle. Even though the origin principle had been favored by some economists from the establishment of a common European value-added tax system, time was not yet ripe for this change. In December 1991, the ECOFIN Council could only agree on the so called transitional system. In essence, these transitional arrangements maintain the destination principle as far as possible but shift the border tax procedure from national frontiers to firms. The transitional system is supposed to expire on December 31, 1996, with the final solution for value-added taxation in the European Union being decided upon by the ECOFIN Council until December, 1995. In the event of no decision the transitional arrangements will be continued. The most likely solution will be a switch to the origin principle combined with

some clearing mechanism to prevent major revenue reallocations between member states.

Economics of Public Finance C. T. Sandford 2015-11-24 The latest edition of this valuable book updates all previous material and incorporates much new material. It includes a consideration of the problems of and methods for controlling public spending, the relative merits of income tax and a direct expenditure tax, the changes required in the income tax unit, the petroleum revenue tax, the compliance costs of VAT and other new developments which have occurred since the second edition was published in 1978.

EU Copyright Law Irini Stamatoudi 2021-03-26 This significantly revised and updated second edition addresses the rapid development of EU copyright law in relation to the advancement of new technologies, the need for a borderless digital market and the considerable number of EU legal instruments enacted as a result. Taking a comparative approach, the Commentary provides comprehensive coverage and in-depth commentary on each of the EU legal instruments and policies, both from an EU and an international perspective. Alongside full legislative analysis and article-by-article commentary, the Commentary illustrates the underlying basic principles of free movement and non-discrimination and provides insights into the influence of copyright on other areas of EU policy, including telecoms and bilateral trade agreements.