Residence as a determinant of chargeability from an international, European and Spanish perspective: a Spain-UK comparative study

Concept
Connecting factors:
- Physical presence
- Ties of business
- Ties of family

Moving to a tax haven
Residence in autonomous communities
Stateless

DTC models
DTCs v EU Law:
- DTCs between MS-TC
- DTCs between MSs

ECJ Jurisprudence:
- DTCs and national treatment: Saint-Gobain
- DTC and capital movements: Hilten & Bouanich
- DTC and sovereignty: Gilly & Block
- DTC determinant: Asscher & Gerritse
- National law v Fundamental freedoms: Lankhorst-Hohorst, Denkavit Internationaal, Amurta, Dijkman & Tankreederei
- Obligation on Source State to eliminate double taxation differs from Residence State: ACT IV GLO
- Tax coherence at the DTC level: Wielockx
- Comparability and non-comparability: Schumacker & Gschwind

Soft Law

Concept of Residence
ECJ Jurisprudence:
- Discrimination: Marsman, Sotgiu & Avoir Fiscal
- Concept of Discrimination: Schumacker & Commission v Spain
- Restriction: Dassonville, Bachmann & Lenz
- Freedom of movements: Biehl, De Lasteyrie & Spanish “exit tax”
- Difference between resident and non-resident: Gschwind
- Difference between restriction and discrimination: Futura
- Requirements to be considered resident: Martinez Sala, Bambaust & R
- Negative incomes: Ritter-Coulais, Renneberg & Lakebrink
- Tax advantages: De Groot
- Reverse discrimination

Residence, ordinary residence and domicile
British overseas territories
Crown dependencies
Commonwealth
Non domiciles
Remittance basis
DTC Spain-UK

Jorge J. Milla Ibáñez
jorgemilla@icav.es
PhD candidate at the
Universitat de València, Spain

Supervisors
Dr. Francisco Magraner Moreno
Dr. Mercedes Fuster Gómez
Universitat de València, Spain