



## 19 National Reports and contributions by tax experts

Dietmar Aigner/ Lars Gläser/ Michael Tumpel  
**The Taxation of Interest Savings Income in the European Capital Market**

An Analysis of Council Directive 2003/48/EC and its Implication on the Member States of the EU and Third Countries

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Since 1 July 2005 the Directive 2003/48/EC on the taxation of savings income in the form of interest payments (the Savings Directive) is applicable in the European Union. The Implementation and the application of this directive has caused numerous legal and practical problems. Therefore the Department of Tax Law and Tax Management of the Johannes Kepler University of Linz as a Working Party, namely "The Taxation of Interest in the European Capital Market – Problems and Perspectives", hosted the "Conference on the Taxation of Savings Income in the EU" in November 2005. Nineteen reporters from Member States of the EU and the United States of America reported on cross topics in the field of savings taxation and about the implementation of the Savings Directive in their Member States. The conclusions of this conference are comprised in this book.

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