Studies:

- Disaggregated study estimating the losses to public finances in and across the EU since 1991 due to any form of aggressive tax planning

- Comprehensive study on the most problematic features of corporate tax systems in the EU, and its interaction with third country systems.

- Comprehensive study on the most salient tax planning instruments used by MNCs (ranging from holdings to captive insurance and investment funds, see relevant annex)

- Studies on the national systems in countries listed in the respective annex, within and outside the EU.

- Study on FDI flows and stocks in the EU and relevant 3rd countries relative to size of a) population and b) real economic activity. Key indicator for aggressive corporate tax planning
- Comparative study on the workings and resources of MS tax authorities & the judicial side, evolution over the past 25 years, best practice etc.

Legal opinions:

- Legal Appraisal of exchange obligations concerning rulings and other measures similar in nature or effect in accordance with directive 2011/16/EU and Directive 77/799/EEC, including the question whether any information concerning following rulings are covered by the exchange obligation:

  http://ec.europa.eu/competition/state_aid/cases/254685/254685_1614265_70_2.pdf
  http://ec.europa.eu/competition/state_aid/cases/253200/253200_1582634_87_2.pdf
  http://ec.europa.eu/competition/state_aid/cases/253201/253201_1596706_60_2.pdf

  The same question should be asked in relationship to all the tax rulings that were made public in recent months.

- Study on fiscal state aid in the EU, including on the question of what the prima facia legal consequences of the four cases currently investigated for hundreds of other similar rulings would be.

- Legal appraisal of the relevance of losses to public finances in and across the EU, in particular with regard to the sincere cooperation principle enshrined in article 4.3 of TEU.

- Legal appraisal of the Commission's duty to review fiscal state aid and its obligation to ensure the application of EU tax law such as 2011/16/EU and Directive 77/799/EEC.

- Legal appraisal of the compatibility of the modified nexus approach with EU law and especially the freedom of establishment and the freedom to provide services

- Legal study analysing the powers of the UK, the Netherlands and France vis-a-vis any kind of their overseas territories, crown dependencies etc.