

# Introduction To European Tax Law Direct Taxation Fourth Edition

EU Tax LawIntroduction to European Tax Law on Direct TaxationIntroduction to European Tax Law on Direct TaxationIntroduction to European Tax Law on Direct TaxationEU Tax LawEU Tax LawIntroduction to European Tax Law: Direct TaxationIntroduction to European Tax Law on Direct TaxationEU Tax LawIntroduction to European Tax Law on Direct TaxationIntroduction to European Tax Law on Direct TaxationThe Acte Clair in EC Direct Tax LawIntroduction to European Tax Law on Direct TaxationDirect Taxation in the Case-Law of the European Court of JusticeDirect TaxesEuropean Tax Law Seventh EditionWTO and Direct TaxationDirectory of EC Case Law on Direct TaxationECJ--recent Developments in Direct TaxationEC Law and the Sovereignty of the Member States in Direct Taxation Marjaana Helminen Michael Lang Michael Lang Michael Lang Marjaana Helminen Marjaana Helminen Karoline Spies Michael Lang Marjaana Helminen Lukasz Adamczyk Lukasz Adamczyk Ana Paula Dourado MICHAEL LANG;PASQUALE PISTONE;JOSEF SCHUCH;CLAUS S. Jacques Malherbe Bhagwati Prasad Peter J. Wattel Michael Lang René Barents Michael Lang Mathieu Isenbaert

EU Tax Law Introduction to European Tax Law on Direct Taxation Introduction to European Tax Law on Direct Taxation Introduction to European Tax Law on Direct Taxation EU Tax Law EU Tax Law Introduction to European Tax Law: Direct Taxation Introduction to European Tax Law on Direct Taxation EU Tax Law Introduction to European Tax Law on Direct Taxation Introduction to European Tax Law on Direct Taxation The Acte Clair in EC Direct Tax Law Introduction to European Tax Law on Direct Taxation Direct Taxation in the Case-Law of the European Court of Justice Direct Taxes European Tax Law Seventh Edition WTO and Direct Taxation Directory of EC Case Law on Direct Taxation ECJ--recent Developments in Direct Taxation EC Law and the Sovereignty of the Member States in Direct Taxation *Marjaana Helminen Michael Lang Michael Lang Michael Lang Marjaana Helminen Marjaana Helminen Karoline Spies Michael Lang Marjaana Helminen Lukasz Adamczyk Lukasz Adamczyk Ana Paula Dourado MICHAEL LANG;PASQUALE PISTONE;JOSEF SCHUCH;CLAUS S. Jacques Malherbe Bhagwati Prasad Peter J. Wattel Michael Lang René Barents Michael Lang Mathieu Isenbaert*

this book deals with all the ec law norms that are relevant from the perspective of direct taxes it explains how these norms are and should be interpreted and how they affect national tax laws and the tax treatment in eu member states it begins by giving a comprehensive overview of the basic principles and concepts of ec tax law and all relevant articles of the ec treaty analysing them in the light of direct tax case law a discussion follows covering all relevant ec directives and recommendations and other soft law material on direct taxes reference is made to all relevant judgments of the ec court on direct taxes the book includes a chapter on the tax treatment of the different eu entity forms and the future of corporate taxation with a separate chapter dedicated to the ec law issues related to transfer pricing and to the ec law norms on administrative assistance in tax matters

this concise handbook has become a traditional instrument for gaining basic knowledge of european tax law with emphasis on direct taxes it is directed at students experienced international tax specialists with little knowledge of european law european law specialists and non europeans who deal with europe for business or academic reasons and need to understand the foundations of european tax law moreover this book can be useful to academics without a legal background in approaching technical issues raised by european union tax law as well as give inspiration to the most experienced european direct tax law experts the eighth edition adds new updates on the most essential changes and new case law of the cjeu in the field of european direct taxation furthermore due to its particular importance the eu global minimum tax directive is now covered in a separate chapter

in europe direct taxation is still within the competence of the member states however european law has become increasingly influential in this area as well most provisions of european law are directly applicable they thus have an immediate impact on taxpayers and tax authorities when applying domestic tax law this book serves as an introduction to european direct taxation the book will be of assistance to experts in european law who have so far considered tax law and in particular direct taxation as too technical a domain it will also be helpful to tax law experts who are less familiar with the problems of compatibility with european law because the contributors do not focus on a specific national tax system introduction to european tax law direct taxation will be beneficial to students and practitioners inside and outside of europe the table of contents include the sources of ec law relevant for direct taxation the relevance of the fundamental freedoms for direct taxation the state aid provisions of the ec treaty in tax matters the parent subsidiary directive the merger directive the

interest and royalty directive the savings directive the directives on the mutual assistance in the assessment and in the recovery of tax claims in the field of direct taxation the ec arbitration convention

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this handbook is a concise guide for all those who aim at obtaining a basic knowledge of european tax law designed for students it should also be useful for experienced international tax specialists with little knowledge of european law european law specialists who are reluctant to approach the technicalities of direct taxation and non europeans who deal with europe for business or academic reasons and need to understand the foundations of european tax law this book should also help academics without a legal background to approach the technical issues raised by european union tax law this edition contains selected relevant information available as of 30 june 2022 it retains all of the features and tools contained in the previous editions including the final charts which our readers very much appreciate in this edition we have also included a list of relevant documents and a selection of reference textbooks on european tax law in five languages which we found of potential interest to our readers

the sources of eu law relevant for direct taxation Łukasz adamczyk alicja majdańska coordination of tax laws and tax policies in the eu pasquale pistone rita szudoczky the relevance of the fundamental freedoms for direct taxation ivan lazarov the state aid provisions of the tfeu in tax matters alexandra miladinovic the parent subsidiary directive mario tenore the merger directive matthias hofstetter daniela hohenwarter mayr the interest and royalties directive dimitar hristov the anti tax avoidance directive sriram govind stephanie zolles mutual assistance in direct tax matters michael schilcher karoline spies sabine zirngast the eu arbitration convention and directive jean philippe van west

christiane zeller table of cjeu case law table of equivalences

basic knowledge of european tax law this concise handbook has become a traditional instrument for gaining basic knowledge of european tax law with emphasis on direct taxes it is directed at students experienced international tax specialists with little knowledge of european law european law specialists and non europeans who deal with europe for business or academic reasons and need to understand the foundations of european tax law moreover this book can be useful to academics without a legal background in approaching technical issues raised by european union tax law as well as give inspiration to the most experienced european direct tax law experts the eighth edition adds new updates on the most essential changes and new case law of the cjeu in the field of european direct taxation furthermore due to its particular importance the eu global minimum tax directive is now covered in a separate chapter

this book discusses the legal issues arising from the search for certainty in the relationship between community law and direct tax law in addition it contains an in depth analysis of the cilfit doctrine in action and its demand for legal certainty by looking at both how the case law of the european court of justice ecj in the area of direct taxation fits the cilfit criteria ecj 6 october 1982 case 283/81 srl cilfit and gavardo spa and how such criteria are complied with by national courts the book reviews and discusses the application in the field of direct taxation of the criteria put forward by the ecj the book highlights some of the current challenges faced by the eu judicial system in view of the expansion of eu law and its decentralized application at national level

the direct tax law of member states of the european union is influenced by a vast body of judgments of the european court of justice applying either the treaty of the european community or the ec harmonization directives one may now speak in that respect of a european tax law this book based on a report drafted at the request of the european parliament analyses the court's rulings and their influence on the domestic tax law of the member states it is divided in three titles the first title describes the institutional framework of the eu and the legal context in which the court decides on its cases the basic elements of the international tax systems of the member states are briefly recalled as well as the ec treaty provisions and secondary legislation relevant for direct taxation in the second title the court's judgments in the area of direct taxation are analysed the cases have been divided in three main categories viz taxation of individuals taxation of companies and taxation of company shareholders this title includes also for each type of cases an attempt to describe implementation of

the court's case law by member states particular attention is given to member states whose legislations have been directly assessed by court decisions as to their compatibility with EC law in the third title an overview of the existing secondary legislation concerning direct taxation directives and regulations and the case law pertaining to it is given as well as a presentation of the most important initiatives of the European Commission in this area finally provisional conclusions are drawn on the manner in which the development of the court's case law influences the direct tax systems of the member states

Peter J. Wattel is advocate general in the Supreme Court of the Netherlands state councillor extraordinary in the Netherlands Council of State and professor of EU tax law at the Amsterdam Centre for Tax Law ACTL University of Amsterdam Otto Marres is professor at the ACTL and tax lawyer at Meijburg & Co Amsterdam Hein Vermeulen is professor at the ACTL and director of PwC's EU Direct Tax group the seventh edition of this two volume set brings a comprehensive and systematic survey of European tax law up to January 2018 it provides a state of the art clarification and analysis of the implications of the EU treaties and secondary EU law for national and bilateral tax law from the consequences of the EU free movement rights to the soft law meant to put a halt to harmful tax competition the seventh edition of European tax law offers a cutting edge analysis of the field surrounding tax law across Europe it puts forward a thought provoking discussion of the current EU tax rules as well as of the EU court's case law in tax matters previous editions were highly regarded as a staple overview of EU tax law among EU tax law practitioners policymakers the judiciary and academics alike with its updated legislation and case law up to January 2018 this new edition maintains its unparalleled depth and clarity as the go to reference book in the field this first volume of the abridged student edition of European tax law covers 1 the consequences of the EU free movement rights the EU state aid prohibition the EU Charter of Fundamental Rights and the general principles of EU law for national tax law tax treaties national tax procedure state liability and relations with third states as they appear from the case law of the Court of Justice of the EU 2 secondary EU law in force and proposed on direct taxes the parent subsidiary directive the tax merger directive the interest and royalties directive cross border tax dispute settlement instruments the anti tax avoidance directive and the C-C-CTB proposal 3 the exchange of information and other administrative assistance in the assessment and recovery of taxes between the EU member states 4 soft law on harmful tax competition 5 procedural matters and the extent of judicial protection the upcoming second volume of this set will cover harmonization of indirect taxation energy taxation and capital duty as well as

administrative cooperation in the field of indirect taxation

wto law and direct taxation are linked in numerous ways the wto agreements thereof especially the gatt and gats agreements contain several explicit provisions on the subject of direct taxes or even on its delimitation from tax treaty law to some extent the scope of application of wto law has been broadened by case law to comprise also direct taxes this entails overlappings particularly with regard to the law of subsidies prohibitions of discrimination and most favoured nation obligations this book highlights increasingly relevant interdependencies between wto law and direct taxation from the viewpoint of 21 states special emphasis is placed on the conformity of national taxes on profits with wto law as well as on specifics of interpretation in several member states 21 national reports from nearly all eu countries as well as colombia israel new zealand norway and the usa dealt with this topic and were compiled and published in this volume additionally a general report prepared by servatius van thielen summarises the results of the national reports moreover experts in this field joining the conference among them reuven avi yonah michael lennard and raymond luja have volunteered contributions dealing with specific problems of wto and direct taxation

this book presents a collection of case law extracts sorted by key subject areas under the following topics fiscal sovereignty and community law direct taxation and free movement restrictions on free movement by tax measures restrictions resulting from disparities between national tax systems comparable and incomparable tax situations justifications of restrictions on free movement by direct taxation free movement and direct taxation of natural persons and free movement and direct taxation of companies and shareholders it covers the case law until october 2008 insofar as english translations were available

a growing number of cases pending before the european court of justice ecj concern the fundamental freedoms and direct taxation this book scrutinises the national background of the most important of these cases and examines possible infringements of fundamental freedoms the focus of each analysis is on the questions submitted to the ecj by the national courts moreover where available the opinion of the advocate general is discussed the cases are presented by esteemed national and european tax law experts this book goes to the heart of the national tax systems exposing hidden obstacles to fundamental freedoms

in order to develop a suitable framework for the analysis of the european court of justice ecj case law it is first analysed what significance if any the concept of sovereignty has in the contemporary

supranational environment of the European Union all too often tax scholars equate sovereignty with the concepts of competence or jurisdiction. It will be established in this thesis that a much more specific and higher level meaning is to be attributed to the sovereignty concept which goes beyond the strictly legal concepts of competence or jurisdiction. The cornerstone of this thesis however is an extensive analysis of the case law of the ECJ in direct tax matters including a comparison with its non-tax case law. A new kind of methodology is used in discussing the cases they are categorized according to whether a discrimination or a restriction based analysis was applied by the ECJ.

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