

# Preface

In the last few years, the Court of Justice of the European Union (CJEU) has had to deal with more and more cases concerning direct taxation and the fundamental freedoms. This is also due to the fact that the European Commission seems to be more and more willing to criticize national tax law systems and initiate infringement procedures against EU Member States. As all these cases are of great interest for academics as well as practitioners, they need to be analysed carefully.

From 16 to 18 November 2017, the conference “Recent and Pending Cases at the CJEU on Direct Taxation” took place in Vienna. A great number of experts on European and international tax law accepted our invitation to attend the conference and took part in the discussions. At the conference, cases in the field of direct taxation now pending before or recently decided by the CJEU were presented by experts from the respective countries. These national reporters provided insights into the national as well as the European background of the cases. These presentations were the basis for further lively discussions among the international participants. Possible consequences of these cases, the likely future CJEU decisions in the CJEU case law were discussed and analysed in detail. The results of the conference are published in this book.

The conference would not have been possible without the City of Vienna to whom we would like to express our thanks. In addition, we would like to express our sincere thanks to the authors who contributed to the conference by presenting the cases from their countries at the conference and getting actively involved in the discussions. Furthermore, they supported the entire project and the publication of this book by committing themselves to a strict time schedule. We are also grateful to the Linde publishing house for the co-operation and the quick realization of the publication of this book. Linde has generously agreed to include this book in its catalogue.

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