

# Contents

Preface .....	V
List of authors .....	VII
<i>Luc De Broe/Sam Gommers</i>	
Belgium: Recent and Pending CJEU Cases .....	1
<i>Slavka Dimitrova Slavcheva</i>	
Bulgaria: Non-refundable interest imposed in cross-border situations for Tax Treaty Application .....	17
<i>Danuše Nerudová</i>	
The Czech Republic: Preliminary ruling referred by the Czech Supreme Administrative Court – Aures Holdings .....	33
<i>Søren Friis Hansen</i>	
Denmark: Beneficial Ownership and Group Taxation .....	41
<i>Daniel Gutmann</i>	
France: CJEU Recent Cases .....	59
<i>Roland Ismer</i>	
Germany: Deister Holding (C-504/16), Juhler Holding (C-613/16), College Pension Plan of British Colombia (C-641/17), Wächtler (C-581/17) and Andres (C-203/16 P) .....	79
<i>Rita Szudoczky</i>	
Hungary: Progressive Turnover Taxes in the Light of the EU Fundamental Freedoms and the State Aid Rules .....	101
<i>Paolo Arginelli</i>	
Italy: Menci (C-524/15) on the ne bis in idem principle, and Bisignani (C-125/17) on Italian Foreign Assets Reporting Obligations .....	121
<i>José Manuel Almudí Cid</i>	
Spain: Regional Taxes on Large Retail Establishments Justified for Environmental Reasons .....	145
<i>Katia Cejje</i>	
The Swedish Supreme Administrative Court Refers Questions Regarding the Exception for Final Losses .....	157
Series on International Tax Law .....	175
Lang et al (Eds), CJEU – Recent Developments in Direct Taxation 2018	IX