



ECJ – The most important cases in the field of direct taxation

A great number of cases pending before the European Court of Justice (ECJ) concern the fundamental freedoms and direct taxation. In particular, the number of infringement procedures brought before the ECJ by the European Commission has been increasing year on year. The ECJ is still in the driver's seat in the area of direct taxation. All judgements and pending cases, therefore, have to be carefully analyzed by academics as well as practitioners.

This book discusses the most important cases in the field of direct taxation pending before or recently decided by the ECJ. Moreover, the national background of these cases is discussed and possible infringements of the fundamental freedoms and secondary EU law are analyzed. The analyses are presented by esteemed national and European tax law experts. By examining the preliminary questions, the arguments brought forward by the parties and existing ECJ case law, the authors provide insight into the possible reasoning of the Court. Moreover, this book goes to the heart of the national tax systems, exposing hidden obstacles to the fundamental freedoms.

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Lang/Pistone/Schuch/Staringer/Storck
(Hg.)

**ECJ – Recent Developments in Direct
Taxation 2013**

Linde Verlag

240 Seiten, kartoniert

ISBN 978-3-7073-3055-7

€ 68,-

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