

Content

Preface.....	V
Foreword.....	VII
List of Authors	XI
<i>Donato Raponi/Arthur Kerrigan</i> Introduction: The Growth in VAT Cases	1
Part I Fundamentals	
<i>Richard Lyal</i> VAT – It’s a Wonderful Tax	13
<i>Joachim Englisch</i> Development of the EU VAT System.....	21
Part II Abuse and anti-avoidance measures	
<i>Edoardo Traversa</i> Prevention of Evasion, Avoidance and Abuse in EU VAT Law	35
<i>Marcos Álvarez Suso</i> The boundaries of Abusive Practices: the Grey Zone	55
Part III Taxable Persons/ Public Bodies	
<i>Oskar Henkow</i> Taxable Persons	69
<i>Sebastian Pfeiffer</i> Written Comment to the keynote paper ‘Taxable persons’	89
Part IV Supply of Goods and Services Taxes	
<i>Herman van Kesteren</i> Taxable Transactions	109
Lang et al, ECJ – Recent Developments in Value Added Tax	IX

Peter Mason
There is no such a thing as a ‘Transfer of a Going Concern’ 139

Peter Mason
After Axa, we are all scientific tax lawyers 159

Part V
Tax base/Tax rates

Ad van Doesum
Taxable Amount 177

Rebecca Millar
Taxable Amount: Fiscal Neutrality in Action 223

Part VI
Exemptions: Financial and Insurance Services

Michael Conlon QC/Lee Squires
Recent CJEU cases on the Finance and Insurance Exemptions 249

Ine Lejeune
Financial services 277

Part VII
Exemptions: Immovable Property & Miscellaneous

Andrea Parolini
Exemptions for Immovable Property and other Exemptions (excluding
Financial Services) 289

Part VIII
Deductions

Eleonor Kristoffersson
Unlawful and abusive transactions and the right to deduct input VAT..... 325

Thomas Ecker
VAT Deductions..... 339

Niall Campbell
The European Court of Justice – VAT friend or foe? 361

Schriftenreihe zum Internationalen Steuerrecht..... 365