

# Inhaltsverzeichnis

Preface .....	V
List of Authors .....	VII
List of Abbreviations .....	XV
<i>Riccardo Scandroglio</i> Recent developments in international VAT/GST tax policy .....	1
<i>Simona Genini</i> Recent Developments in International Direct Tax Policy .....	29
<i>Slawomir Forenc</i> VAT and direct tax policy on reduced tax rates .....	59
<i>Marianne Steurer</i> VAT and direct tax policy on exemptions .....	89
<i>Karol Kassovic</i> Tax Compliance in VAT/GST and Direct Taxation .....	111
<i>Mária Janušková</i> The principle of neutrality: VAT and direct taxes .....	137
<i>Sandra Kartal</i> Taxable persons in direct taxation and VAT .....	165
<i>Orsolya Sélley</i> Nexus of taxation in VAT and direct taxes .....	195
<i>Michael Kern</i> Fixed and Permanent Establishments in VAT/GST and direct taxation ....	217
<i>Marianna Sándor</i> Group Taxation in VAT/GST and Direct Taxes .....	241
<i>Christina Derer</i> Transfer Pricing Implications for VAT/GST .....	279
<i>Florian Otto</i> The economic relevance of current VAT law for share deals – an analysis of ECJ case law .....	311
Pfeiffer/Ursprung-Steindl (Eds), Global Trends in VAT/GST and Direct Taxes	XIII

<i>Anna Salewski</i> The taxation of electronic services in VAT/GST and direct taxes .....	343
<i>Vittorio Tison</i> Tax Abuse: comparison of indirect and direct taxation .....	379
<i>Balazs Sagh</i> Financial and insurance services in VAT/GST and direct taxation .....	409
<i>Radovan Pištek</i> Sale of Immovable Property: Development Looks for an Exemption or there and back again .....	431
<i>Thomas Katzmayer</i> Public Bodies in direct taxation and VAT/GST .....	461
<i>Alexandra Kaspar</i> Charities in direct taxation and VAT/GST .....	489
<i>Bernhard Schrempf</i> Entertainers and Sportspersons in Direct Taxation and VAT .....	521
<i>Robert Wallner</i> Impact of Art. 24 OECD Model Convention on VAT/GST .....	555
<i>Marco Mosconi</i> Impact of Arts. 26 and 27 OECD Model Convention on VAT/GST .....	583
<i>Adrian Muster</i> A Model Convention for VAT/GST .....	611
<i>Andreas Christian Benkitsch</i> The share deal as a transfer of a going concern (TOGC) in VAT .....	633
<i>Lucie Rytířová</i> Advance Rulings in Direct Tax Law and VAT/GST .....	659
<i>Daniele Frescurato</i> State aid issues in VAT and direct taxation .....	679
<i>Alexey Novikov</i> WTO law: VAT/GST vs. direct taxes .....	709