



CJEU Case Law in Direct Taxation: Territoriality and Fundamental Freedoms

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The principle of territoriality and the fundamental freedoms

This book provides guidance on the meaning of territoriality in the CJEU's case law on direct taxation as well as on the role which this principle plays in the compatibility of domestic direct tax measures with the fundamental freedoms. During a critical and dogmatically oriented journey through the CJEU's case law, the reader can enjoy a comprehensive analysis, containing references to more than 300 cases.

Without a doubt, this timeless reflection of the tension between the principle of territoriality and the fundamental freedoms is not only interesting from a dogmatic perspective, but also from a tax policy one.

AUTORIN

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