

Contents

Preface	V
List of Authors	VII
<i>Balázs Károlyi</i> Hungary: Case C-596/19 P European Commission v Hungary – Opinion of Advocate General Kokott	1
<i>Karolina Tetlak</i> Retail sales tax in Poland (C-562/19 P Commission v. Poland)	15
<i>Luc De Broe/Marit Peeters</i> Belgium: Recent and Pending CJEU Cases	29
<i>Bertil Wiman</i> Sweden – Cross-border interest payments	39
<i>José Manuel Almudí Cid</i> Spain: Procedures on State Aid and Informative Return on Goods, Assets and Rights Located abroad: Banco de Santander; Commission v. Spain and IP & CZ v. Catalanian Regional Tax Tribunal; Spain v. Commission Cases	47
<i>Ana Paula Dourado</i> State of Canada v Tax and Customs Authority (Case C-613/18)	71
<i>Guglielmo Maisto</i> Italy: HB v INPS and IC v INPS (C-168/19 and C-169/19); Société Générale (C-565/18); Stanleyparma and Stanleybet Malta (C-788/18)	81
<i>Jiří Kostohryz</i> The Czech Republic: AURES Holdings C-405/18	99
<i>Nicholas Pacher/Claus Staringer</i> Austrian Cases	111
<i>Alexander Rust</i> Germany: C-620/19 J&S Service UG	133
<i>Werner Haslehner/Katerina Pantazatou</i> Luxembourg cases	141
Kofler et al (Eds), CJEU – Recent Developments in Direct Taxation 2020, Linde	XIII

Contents

Georg Kofler

The Apple State Aid Case: T-778/16 and T-892/16, Apple Sales
International and Apple Operations Europe v. European Commission 179

Sirle Orav-Hinno

Estonia: Case-C-420/19 Heavyinstall (AG Opinion) 193

Ivan Lazarov

Bulgaria: Viva Telecom Bulgaria
(C-257/20) – preliminary ruling 201

Ioana-Felicia Rosca

Romania: Case C-558/19 Impresa Pizzarotti & C SPA Italia Sucursala
Cluj 215

Servaas van Thiel/Pasquale Pistone/Melchior Wathelet

Recent Trends in CJEU Case Law 229

Series on International Tax Law 251