

Preface 5th edition

Significant tax developments have unfolded in recent years in the areas of both primary and secondary EU law. Besides the significant advances in the interpretation of the fundamental freedoms and State aid, we have witnessed an increase in the relevance of case law on EU fundamental rights and the issuance of directives in the fields of mutual assistance, anti-tax avoidance and dispute settlement. This fifth edition of our primer considers all such changes, without losing its traditional concise approach to the analysis of the relevant issues.

These developments show that positive integration in the form of tax harmonization works in some areas, such as, in particular, strengthening the fight against non-compliance and tax avoidance. However, the same is not true for other areas, including, in particular, the removal of cross-border tax obstacles, where legal remedies are still the main tool to enhance the status quo within the internal market.

Furthermore, there are still strong indicators that the prohibition of State aid may expand in the near future, despite the fact that significant legal uncertainty will surround such developments until the Court of Justice has its final word, which may take a couple of years.

This edition contains selected relevant information available as of 31 May 2018 and retains all of the features and tools contained in the previous editions.

The editors and authors are always grateful for comments and suggestions that may further improve the quality and content of forthcoming editions of this textbook. Moreover, we wish to thank Julie Rogers for linguistically editing this edition, and Sriram Govind, who very quickly carried out the process of working with authors to thoroughly revise the content, with the aim of ensuring that this new edition of the textbook could be published according to schedule.

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