

Preface 6th edition

EU tax law keeps growing mainly through legal interpretation of its principles and rules. A regular update of technical knowledge in this domain is therefore an indispensable tool for mastering its increased complexity. We trust that our readers will welcome our decision to increase the periodicity in the release of the new editions.

Just like the previous editions, also this sixth edition keeps its concise style and selective approach to relevant issues, providing a complete analysis of the key issues of EU direct taxation.

During the past two years the growing role of state aids and EU fundamental rights have confirmed the trend that steers them towards having an equivalent impact on direct taxation as compared to the one traditionally had by fundamental freedoms. The developments of secondary law have been more marginal instead, confirming the difficulties in producing secondary legislation on direct taxes.

This edition contains selected relevant information available as of 30 June 2020 and retains all of the features and tools contained in the previous editions.

From this edition we have invited three more professors from our institute to join us in the role of coordinators of this publication. This reflects our spirit at the Institute for Austrian and International Tax Law of WU Vienna, which brings us altogether in a research group that pursues scientific excellence on European tax law.

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 *Ivan Lazarov*, who assisted us in reviewing the content throughout the entire production process, allowing this sixth edition to be published according to schedule.

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