

# Introduction To European Tax Law Direct Taxation Fourth Edition

EU Tax LawIntroduction to European Tax Law on Direct TaxationIntroduction to European Tax Law: Direct TaxationIntroduction to European Tax Law on Direct TaxationIntroduction to European Tax Law on Direct TaxationThe Acte Clair in EC Direct Tax LawEC Law and the Sovereignty of the Member States in Direct TaxationDirectory of EC Case Law on Direct TaxationEU Tax LawEU Tax LawValue Added Tax and Direct TaxationEuropean Tax Law, Volume 1European Tax Law Seventh EditionIntroduction to European Tax Law on Direct TaxationECJ--recent Developments in Direct TaxationIntroduction to European Tax Law on Direct TaxationJustice, Equality and Tax LawDirect Taxation in the Case-Law of the European Court of Justice Marjaana Helminen Michael Lang Karoline Spies Michael Lang MICHAEL LANG;PASQUALE PISTONE;JOSEF SCHUCH;CLAUS S. Michael Lang Ana Paula Dourado Mathieu Isenbaert René Barents Marjaana Helminen Marjaana Helminen Marjaana Helminen Michael Lang Peter J. Wattel Peter J. Wattel Michael Lang Michael Lang Lukasz Adamczyk Nevia Ćirićin-Šain Jacques Malherbe  
EU Tax Law Introduction to European Tax Law on Direct Taxation Introduction to European Tax Law: Direct Taxation Introduction to European Tax Law on Direct Taxation Introduction to European Tax Law on Direct Taxation The Acte Clair in EC Direct Tax Law EC Law and the Sovereignty of the Member States in Direct Taxation Directory of EC Case Law on Direct Taxation EU Tax Law EU Tax Law EU Tax Law Value Added Tax and Direct Taxation European Tax Law, Volume 1 European Tax Law Seventh Edition Introduction to European Tax Law on Direct Taxation ECJ--recent Developments in Direct Taxation Introduction to European Tax Law on Direct Taxation Justice, Equality and Tax Law Direct Taxation in the Case-Law of the European Court of Justice *Marjaana Helminen Michael Lang Karoline Spies Michael Lang MICHAEL LANG;PASQUALE PISTONE;JOSEF SCHUCH;CLAUS S. Michael Lang Ana Paula Dourado Mathieu Isenbaert René Barents Marjaana Helminen Marjaana Helminen Marjaana Helminen Michael Lang Peter J. Wattel Peter J. Wattel Michael Lang Michael Lang Lukasz Adamczyk Nevia Ćirićin-Šain Jacques Malherbe*

this book deals with all the ec law norms that are relevant from the perspective of direct taxes it explains how these norms are and should be interpreted and how they affect national tax laws and the tax treatment in eu member states it begins by giving a comprehensive overview of the basic principles and concepts of ec tax law and all relevant articles of the ec treaty analysing them in the light of direct tax case law a discussion follows covering all relevant ec directives and recommendations and other soft law material on direct taxes reference is made to all relevant judgments of the ec court on direct taxes the book includes a chapter on the tax treatment of the different eu entity forms and the future of corporate taxation with a separate chapter dedicated to the ec law issues related to transfer pricing and to the ec law norms on administrative assistance in tax matters

this concise handbook has become a traditional instrument for gaining basic knowledge of european tax law with emphasis on direct taxes it is directed at students experienced international tax specialists with little knowledge of european law european law specialists and non europeans who deal with europe for business or academic reasons and need to understand the foundations of european tax law moreover this book can be useful to academics without a legal background in approaching technical issues raised by european union tax law as well as give inspiration to the most experienced european direct tax law experts the eighth edition adds new updates on the most essential changes and new case law of the cjeu in the field of european direct taxation furthermore due to its particular importance the eu global minimum tax directive is now covered in a separate chapter

this handbook is a concise guide for all those who aim at obtaining a basic knowledge of european tax law designed for students it should also be useful for experienced international tax specialists with little knowledge of european law european law specialists who are reluctant to approach the technicalities of direct taxation and non europeans who deal with europe for business or academic reasons and need to understand the foundations of european tax law this book should also help academics without a legal background to approach the technical issues raised by european union tax law this edition contains selected relevant information available as of 30 june 2022 it retains all of the features and tools contained in the previous editions including the final charts which our readers very much appreciate in this edition we have also included a list of relevant documents and a selection of reference textbooks on european tax law in five languages which we found of potential interest to our readers

in europe direct taxation is still within the competence of the member states however european law has become increasingly influential in this area as well most provisions of european law are directly applicable they thus have an immediate impact on taxpayers and tax authorities when applying domestic tax law this book serves as an introduction to european direct taxation the book will be of assistance to experts in european law who have so far considered tax law and in particular direct taxation as too technical a domain it will also be helpful to tax law experts who are less familiar with the problems of compatibility with european law because the contributors do not focus on a specific national tax system introduction to european tax law direct taxation will be beneficial to students and practitioners inside and outside of europe the table of contents include the sources of ec law relevant for direct taxation the relevance of the fundamental freedoms for direct taxation the state aid provisions of the ec treaty in tax matters the parent subsidiary directive the merger directive the interest and royalty directive the savings directive the directives on the mutual assistance in the assessment and in the recovery of tax claims in the field of direct taxation the ec arbitration convention

this concise handbook has become a traditional instrument for gaining basic knowledge of european tax law with emphasis on direct taxes it is directed at students experienced international tax specialists with little knowledge of european law european law specialists and non europeans who deal with europe for business or academic reasons and need to understand the foundations of european tax law moreover this book can be useful to academics without a legal background in approaching technical issues raised by european union tax law as well as give inspiration to the most experienced european direct tax law experts the eighth edition adds new updates on the most essential changes and new case law of the cjeu in the field of european direct taxation furthermore due to its particular importance the eu global minimum tax directive is now covered in a separate chapter

this book discusses the legal issues arising from the search for certainty in the relationship between community law and direct tax law in addition it contains an in depth analysis of the cilfit doctrine in action and its demand for legal certainty by looking at both how the case law of the european court of justice ecj in the area of direct taxation fits the cilfit criteria ecj 6 october 1982 case 283/81 srl cilfit and gavardo spa and how such criteria are complied with by national courts the book reviews and discusses the application in the field of direct taxation of the criteria put forward by the ecj the book highlights some of the current challenges faced by the eu judicial system in view of the expansion of eu law and its decentralized application at national level

in order to develop a suitable framework for the analysis of the european court of justice ecj case law it is first analysed what significance if any the concept of sovereignty has in the contemporary supranational environment of the european union all too often tax scholars equate sovereignty with the concepts of competence or jurisdiction it will be established in this thesis that a much more specific and higher level meaning is to be attributed to the sovereignty concept which goes beyond the strictly legal concepts of competence or jurisdiction the cornerstone of this thesis however is an extensive analysis of the case law of the ecj in direct tax matters including a comparison with its non tax case law a new kind of methodology is used in discussing the cases they are categorized according to whether a discrimination or a restriction based analysis was applied by the ecj

this book presents a collection of case law extracts sorted by key subject areas under the following topics fiscal sovereignty and community law direct taxation and free movement restrictions on free movement by tax measures restrictions resulting from disparities between national tax systems comparable and incomparable tax situations justifications of restrictions on free movement by direct taxation free movement and direct taxation of natural persons and free movement and direct taxation of companies and shareholders it covers the case law until october 2008 insofar as english translations were available

this book provides a comprehensive in depth analysis of the similarities and differences between consumption taxes and direct taxes fifty contributions are included written by academics practitioners and representatives from several international tax administrations and institutions

ben terra 1946 2019 was professor of tax law at the universities of amsterdam uva the netherlands and lund sweden peter wattel is advocate general in the supreme court of the netherlands state councillor extraordinary in the netherlands council of state and professor of eu tax law at the amsterdam centre for tax law actl university of amsterdam sjoerd douma is professor at the actl director of the adv llm programme in international tax law at amsterdam law school and partner at lubbers boer douma in the hague otto marres is professor at the actl and tax lawyer at meijburg co amsterdam hein vermeulen is director of pwc s eu direct tax group amsterdam dennis weber is professor of european corporate taxation at the actl and of counsel at loyens loeff the eighth edition of this leading textbook brings its comprehensive and systematic survey of european tax law up to march 2022 with its critical discussion of the eu tax rules and of the european court s case law in tax matters it surpasses every other textbook on eu tax law in its clarification and analysis of the implications of the eu treaties and secondary eu law for national

and bilateral tax law the in depth coverage of volume i includes the following 1 the far reaching consequences of the eu free movement rights the eu state aid prohibition the eu charter of fundamental rights and the general principles of eu law for national tax law tax treaties national tax procedure state liability and relations with third states 2 secondary eu law in force and proposed on direct taxes parent subsidiary directive tax merger directive interest and royalties directive cross border tax dispute settlement instruments the anti tax avoidance directive and pending company tax proposals 3 automatic exchange of information and other administrative assistance in the assessment and recovery of taxes between the eu member states 4 soft law on harmful tax competition procedural matters and the extent of judicial protection are emphasized throughout this volume this new edition will continue to be of immense value to law school and university programmes in international tax law and in european union law and for practice volume ii 2021 of this book covers harmonization of indirect taxation energy taxation and capital duty as well as administrative cooperation in the field of indirect taxation

peter j wattel is advocate general in the supreme court of the netherlands state councillor extraordinary in the netherlands council of state and professor of eu tax law at the amsterdam centre for tax law actl university of amsterdam otto marres is professor at the actl and tax lawyer at meijburg co amsterdam hein vermeulen is professor at the actl and director of pwc s eu direct tax group the seventh edition of this two volume set brings a comprehensive and systematic survey of european tax law up to january 2018 it provides a state of the art clarification and analysis of the implications of the eu treaties and secondary eu law for national and bilateral tax law from the consequences of the eu free movement rights to the soft law meant to put a halt to harmful tax competition the seventh edition of european tax law offers a cutting edge analysis of the field surrounding tax law across europe it puts forward a thought provoking discussion of the current eu tax rules as well as of the eu court s case law in tax matters previous editions were highly regarded as a staple overview of eu tax law among eu tax law practitioners policymakers the judiciary and academics alike with its updated legislation and case law up to january 2018 this new edition maintains its unparalleled depth and clarity as the go to reference book in the field this first volume of the abridged student edition of european tax law covers 1 the consequences of the eu free movement rights the eu state aid prohibition the eu charter of fundamental rights and the general principles of eu law for national tax law tax treaties national tax procedure state liability and relations with third states as they appear from the case law of the court of justice of the eu 2 secondary eu law in force and proposed on direct taxes the parent subsidiary directive the tax merger directive the interest and royalties directive cross border tax dispute settlement instruments the anti tax avoidance directive and the c c ctb proposal 3 the exchange of information and other administrative assistance in the assessment and recovery of taxes between the eu member states 4 soft law on harmful tax competition 5 procedural matters and the extent of judicial protection the upcoming second volume of this set will cover harmonization of indirect taxation energy taxation and capital duty as well as administrative cooperation in the field of indirect taxation

the sources of eu law relevant for direct taxation Łukasz adamezyk alicja majda Łska coordination of tax laws and tax policies in the eu pasquale pistone rita szudoczky the relevance of the fundamental freedoms for direct taxation ivan lazarov the state aid provisions of the tfeu in tax matters alexandra miladinovic the parent subsidiary directive mario tenore the merger directive matthias hofstätter daniela hohenwarter mayr the interest and royalties directive dimitar hristov the anti tax avoidance directive sriram govind stephanie zolles mutual assistance in direct tax

matters michael schilcher karoline spies sabine zirngast the eu arbitration convention and directive jean philippe van west christiane zöhrer table of cjeu case law table of equivalences

a growing number of cases pending before the european court of justice ecj concern the fundamental freedoms and direct taxation this book scrutinises the national background of the most important of these cases and examines possible infringements of fundamental freedoms the focus of each analysis is on the questions submitted to the ecj by the national courts moreover where available the opinion of the advocate general is discussed the cases are presented by esteemed national and european tax law experts this book goes to the heart of the national tax systems exposing hidden obstacles to fundamental freedoms

an in depth analysis of the specific aspects of justice equality and tax law justice equality and tax law is a topic that is both old and new at the same time even if the society changes the demands that tax needs to be just and equal seem to be immutable what changes of course is the perception of the content of those demands international taxation post beps has been fraught with new challenges that warranted urgent responses these challenges were mainly provoked by the unprecedented rise of the digital economy which truly marked a change in the way business is conducted how value is created and how goods and services are produced and consumed digitalization in turn had repercussions on all aspects of taxation direct taxation indirect taxation and even tax procedures for instance the quest for more justice and equality in profit taxes was the reason why in october 2021 a historical deal based on a two pillar solution to address the tax challenges arising from the digitalization of the economy was negotiated within the oecd g20 inclusive framework on base erosion and profit shifting and agreed upon by 137 member countries it was also the motive behind the shift from a typical vendor collection model to an intermediary collection model supported by centralized registration points in indirect taxes notably the vat gst abundant data from the european union or the oecd signalized an ever increasing gap between expected vat revenues and vat actually collected making it obvious that the classical system of vat gst collection was unable to respond to challenges posed by the digital economy therefore new solutions based on the participation of digital platforms as intermediaries had been introduced finally new technologies such as blockchain paved new avenues in enhancing tax compliance in this context this volume entitled justice equality and tax law contains not only a selection of the best master s theses of the full time ll m programme in 2021 2022 but also represents an in depth analysis of various aspects of this evergreen topic

the direct tax law of member states of the european union is influenced by a vast body of judgments of the european court of justice applying either the treaty of the european community or the ec harmonization directives one may now speak in that respect of a european tax law this book based on a report drafted at the request of the european parliament analyses the court s rulings and their influence on the domestic tax law of the member states it is divided in three titles the first title describes the institutional framework of the eu and the legal context in which the court decides on its cases the basic elements of the international tax systems of the member states are briefly recalled as well as the ec treaty provisions and secondary legislation relevant for direct taxation in the second title the court s judgments in the area of direct taxation are analysed the cases have been divided in three main categories viz taxation of individuals taxation of companies and taxation of company shareholders this title includes also for each type of cases an attempt to describe implementation of the court s case law by member states particular attention is given to member states whose legislations have been directly assessed by court decisions as to their compatibility with ec law in the third title an overview of the existing

secondary legislation concerning direct taxation directives and regulations and the case law pertaining to it is given as well as a presentation of the most important initiatives of the european commission in this area finally provisional conclusions are drawn on the manner in which the development of the court s case law influences the direct tax systems of the member states

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