



CJEU Case Law in Direct Taxation: Territoriality and Fundamental Freedoms

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Details

The principle of territoriality and the fundamental freedoms

The tension between the fundamental freedoms and the sovereignty of the Member States is omnipresent in the CJEU's case law on direct taxation. A significant number of cases concerned one of the core principles in national tax laws: the principle of territoriality. Although this principle is continuously mentioned in cases concerning the compatibility of direct tax measures with the fundamental freedoms, the case law seems to provoke more questions than answers.

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.

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