



## CJEU - Recent Developments in Value Added Tax 2014

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**Herausgeber:** Lang Michael, Pistone Pasquale, Raponi Donato, Rust Alexander, Schuch Josef, Staringer Claus

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<https://shop.lexisnexis.at/cjeu-recent-developments-in-value-added-tax-2014-9783707333404.html>

### **Details**

The most important and recent judgments of the CJEU Given the ever increasing importance of indirect taxation as a source of revenue for governments, and the increasing complexity of legal frameworks as well as the increasing number of countries adopting indirect taxation, it is highly important to closely watch how the law is actually applied in practice. The main driving force in this area is undoubtedly the Court of Justice of the European Union. Upon the European Commission's initiative the Institute for Austrian and International Tax Law started a research project which will not only lay the groundwork for a thorough analysis but also keep track of the ongoing developments in this area. This book places special focus on the role of the Court of Justice of the European Union seen from different perspectives. Moreover, it analyses selected topics (e.g. abuse and anti-avoidance measures, taxable base and rates, treatment of Public Bodies, exemptions, and deductions) by looking at the most important and recent judgments of the Court of Justice of the European Union. Experts from all over the world, not just from academia but also government representatives and tax practitioners, have given their input and helped us put together what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis.

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