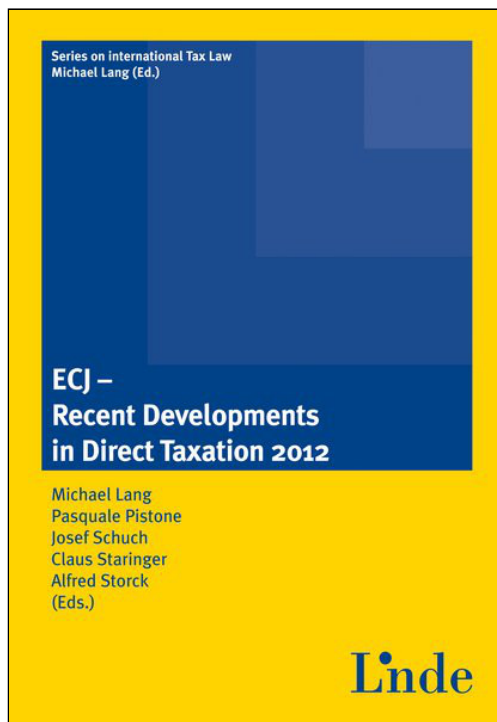


ECJ - Recent Developments in Direct Taxation 2012

Schriftenreihe IStR Band 77



BESCHREIBUNG

A great number of cases pending before the European Court of Justice (ECJ) concern the fundamental freedoms and direct taxation. In addition to the fundamental freedoms, the impact of the provisions of State aid on national tax law has gained more relevance in recent ECJ case law. The ECJ is a driving force in the field of direct tax harmonization. All judgments and pending cases, therefore, have to be carefully analysed by academics as well as practitioners. This book discusses the most important cases in the field of direct taxation pending before or recently decided by the ECJ. Moreover, the national background of these cases is discussed and possible infringements of the fundamental freedoms, secondary EU law and State aid are analysed. The analyses are presented by esteemed national and European tax law experts. By examining the preliminary questions, the arguments brought forward by the parties and existing ECJ case law, the authors provide insight into the possible reasoning of the Court. Moreover, this book goes to the heart of the national tax systems, exposing hidden obstacles to the fundamental freedoms.

WEITERE INFORMATIONEN UND BESTELLUNG

<https://shop.lexisnexis.at/ecj-recent-developments-in-direct-taxation-2012-9783707322903.html>

ISBN: 978-3-7073-2290-3

Auflage: 1. Auflage 2013

Verlag: Linde

Erscheinungsdatum: 07.03.2013

Herausgeber: Lang Michael, Pistone Pasquale,
Schuch Josef, Staringer Claus, Storck Alfred

Reihe: Schriftenreihe zum Internationalen
Steuerrecht

Abo-Preis:

54,40 EUR

Einzelpreis:

68,00 EUR

Alle Preise inkl. MwSt. zzgl. Versand. Bei Bestellung im LexisNexis Onlineshop kostenloser Versand innerhalb Österreichs.