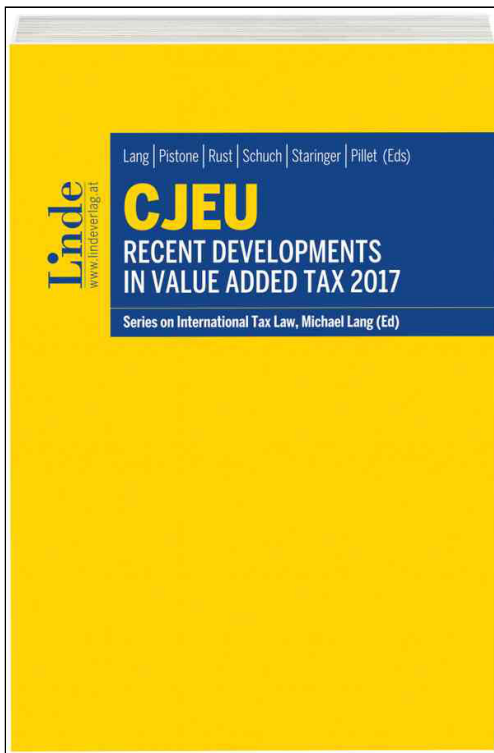


CJEU - Recent Developments in Value Added Tax 2017

Schriftenreihe IStR Band 109



BESCHREIBUNG

The most important and recent judgments of the CJEU

Considering the ever increasing importance of indirect taxation as a source of revenue for governments, the intensifying complexity of legal framework, and the proliferating number of countries adopting indirect taxation, it is essential to scrutinize how the law is actually applied in practice. The primary driving force in this area is, undoubtedly, the Court of Justice of the European Union.

This book analyses selected topics (e.g. the Charter of Fundamental Rights of the European Union and VAT, taxable base and rates, exemptions, and deductions) by examining the most prominent 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 provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis.

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