

Content

Preface	5
Luc De Broe/Thomas Gernay Belgium: the <i>Imfeld & Garcet</i> case and the <i>Levy</i> case	9
Danuše Nerudová The Czech Republic: Preliminary ruling referred by the Czech Supreme Administrative Court – <i>Sabou</i> (C-276/12)	21
Marjaana Helminen The Finnish Case: C-6/12 P – Does the Finnish Authorization System concerning Deduction of Losses Constitute State Aid?	31
Daniel Gutmann France: The <i>Bouanich</i> and <i>Adiamix</i> Cases	41
Johanna Hey Germany I: <i>Kronos International, Magdeburger Mühlenwerke,</i> <i>Commission vs. Germany</i> I–III	53
Joachim Englisch Germany II: The <i>Petersen and Petersen, DMC Beteiligungsgesellschaft,</i> <i>Welte</i> and <i>Van Caster and Van Caster</i> Cases	89
Borbála Kolozs Hungary: <i>Franklin Templeton</i> C-112/12	141
Eric C.C.M. Kemmeren The Netherlands: Infringement Procedure on Tax Facilities in Respect of Country Estates situated in the Netherlands (IP/11/1425, Case No. 2008/2139)	147
Daniel Smit The Netherlands: pending cases <i>X BV</i> , C-24/12 and <i>TBG Limited,</i> C-27/12: discriminatory taxation of outbound dividends, the Netherlands overseas countries & territories and the free movement of capital	165
Włodzimierz Nykiel/Michał Wilk Poland: C-190/12 <i>Emerging Markets Series of DFA Investment Trust</i> <i>Company</i>	187
Ana Paula Dourado Portugal: <i>Fazenda Pública v. Itelcar – Automóveis de Aluguer Lda</i> (C-282/12) and <i>Commission v. Portuguese Republic</i> (C-38/10)	205

Grahame Turner

UK: Felixstowe Dock and Railway Company and others
 (“*Felixstowe Dock*”) Pending Case C-80/12 217

Philip Baker

UK: The *FII GLO (II)* and *FII GLO (III)* Cases 235
United Kingdom – Infringement Actions 249

List of Authors..... 257