

# Introduction To European Tax Law Direct Taxation Second Edition

European Corporate Law  
Introduction to the Law of  
Double Taxation Conventions  
An Introduction to  
Competition Law  
Introduction to European Tax Law:  
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Taxation Law EU Value Added Tax Law Tax Competition  
in Europe Value Added Tax

## **European Corporate Law**

More than a source of income and a means of protection for creators, rightholders, and the creative and entertainment industries, copyright is also a vehicle for technological advances and economic development. In the European Union, industries with intensive emphasis on intellectual property rights (mainly copyright) generate more than a quarter of employment and more than a third of economic activity. Yet copyright continues to be plagued by problematic attempts to balance the interests of rightholders, the public, consumers, intermediaries, collecting societies, different national legal traditions, and other forces, European and global. This book draws a comprehensive picture of current, pending, and proposed copyright developments – legislation, ‘communications,’ white papers, and court decisions – at the levels of the European Union and the World Intellectual Property Organization. Twenty-two well-known and prestigious experts on intellectual property law from seventeen jurisdictions worldwide contribute essays on particular trends in copyright, including discussions of the following and more: - making content available in an EU digital single market; - collective management and multi-territorial licensing; - exceptions for libraries and archives, education and research; - traditional knowledge and cultural expressions; - unjustified geoblocking; - illegal content on the Internet; - text and data mining; -

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copyright enforcement online; and - role of the European Court of Justice. Policy recommendations are also set forth, as well as a detailed conceptual framework for a potential EU Copyright Code. As a detailed and thoughtful overview of current trends in copyright internationally, this book has no peers. It is sure to be welcomed by practitioners, policymakers, academics, researchers, and business leaders for whom intellectual property rights, and especially copyright, are of the first importance.

### **Introduction to the Law of Double Taxation Conventions**

While supplementary protection certificates (SPCs) are governed by the same substantive rules in all Member States of the European Union and the European Economic Area, they are national IP rights. The formal requirements and procedural practices of the national patent offices granting SPCs still differ significantly, and these divergences can have a substantial impact in the prosecution of SPCs across Europe. This one-of-a-kind handbook provides an easily accessible overview of SPC law in Europe, covering all substantive and procedural aspects of prosecution, enforcement and invalidation, as well as SPC-related aspects of unfair competition law. Following an overarching European chapter, which addresses general considerations and the relevant European Union law, including the jurisprudence of the Court of Justice (CJEU) and the EFTA Court, this book contains separate national chapters for eleven key jurisdictions ? i.e., Germany, the United Kingdom,

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France, the Netherlands, Belgium, Italy, Spain, Portugal, Sweden, Iceland, and Switzerland, as well as a concluding chapter summarizing the fundamentals of SPC law and practice in sixteen further European countries. The contributors to this book, all experts in the field of SPCs in their respective jurisdictions, provide clear and hands-on guidance on a range of specific topics of practical and strategic relevance, including:

- What is or is not an 'active ingredient' amenable to SPC protection?
- What is required for an active ingredient to be 'protected' by a basic patent?
- What relevance has the 'core inventive advance' of the basic patent?
- Can SPCs be obtained for 'loose' combinations of separately formulated active ingredients?
- Which basic patent should be chosen for an SPC filing?
- Which types of marketing authorizations can be relied upon?
- Under which conditions can SPCs be obtained for a new specific salt, ester or other derivative of a previously approved active ingredient, for a new specific enantiomer of a previously approved racemate, and for new therapeutic applications of previously approved active ingredients?
- Can affiliated companies obtain several SPCs for the same product?
- Does the revocation of an SPC enable the filing of a new SPC for the same product?
- What are the limits to the filing of 'unfriendly' SPCs based on third-party marketing authorizations?
- What relevance does the product definition of an SPC have for its scope of protection?
- What is the scope of protection of an SPC in relation to derivatives of an active ingredient?
- How is the SPC term calculated, and how can an erroneous term be corrected?
- How can SPCs and paediatric extensions be invalidated, and which

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grounds of invalidity can be invoked? • What pitfalls must be avoided in terms of unfair competition law? This book provides invaluable assistance to IP practitioners in devising successful pan-European SPC filing strategies. Its practice-oriented, country-by-country format makes it easy to compare the national practices and the respective national case law of the different European countries.

### **An Introduction to Competition Law**

This meticulously researched book provides a practical commentary on, and analysis of, the harmonised system of Value Added Tax (VAT) in the European Union and each of its Member States. Written by a team of expert practitioners led by KPE Lasok QC, an authority on European law with extensive practical experience of VAT and Customs cases, this book is destined to become the reference work of choice on VAT for both practitioners and scholars.

### **Introduction to European Tax Law: Direct Taxation**

This book provides a comprehensive and systematic overview of the main topics of taxation in European law. The sequence of arguments follows an institutional logic, respecting the academic tradition of tax law. It first outlines the general framework of EU institutions, with a particular focus on the set of regulations regarding taxation with reference to the stage of formation of EU rules and the potential

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contrast with national legal systems. It then explores the general principles emerging from the European treaties that typically involve the taxation system, and examines in detail the fiscal importance of European freedoms, the principle of tax non-discrimination, the balance between national interest and EU values, tax harmonization, state aids and other general principles applicable in tax jurisdiction. Lastly, it offers an overall assessment of the development of the European integration process, with particular regard to the nexus between taxation power and sovereignty, in order to highlight the possible and desirable next stages of the evolution of “European tax law”.

### **Advanced Introduction to European Union Law**

The seventh edition of this two-volume set brings a comprehensive and systematic survey of European Tax Law up to January 2018. It provides a state of the art clarification and analysis of the implications of the EU Treaties and secondary EU law for national and bilateral tax law. From the consequences of the EU free movement rights - to the soft law meant to put a halt to harmful tax competition. The seventh edition of European Tax Law offers a cutting-edge analysis of the field surrounding tax law across Europe. It puts forward a thought-provoking discussion of the current EU tax rules, as well as of the EU Court’s case law in tax matters. Previous editions were highly regarded as a staple overview of EU tax law among EU tax law practitioners, policymakers, the judiciary and

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academics alike. With its updated legislation and case-law up to January 2018, this new edition maintains its unparalleled depth and clarity as the go-to reference book in the field. This first volume of the abridged student edition of 'European Tax Law' covers: 1. The consequences of the EU free movement rights, the EU State aid prohibition, the EU Charter of Fundamental Rights and the general principles of EU law for national tax law, tax treaties, national (tax) procedure, State liability and relations with third States, as they appear from the case law of the Court of justice of the EU 2. Secondary EU law in force and proposed on direct taxes: the Parent-Subsidiary Directive, the Tax Merger Directive, the Interest and Royalties Directive, cross-border tax dispute settlement instruments, the Anti-Tax Avoidance Directive and the C(C)CTB proposal 3. The exchange of information and other administrative assistance in the assessment and recovery of taxes between the EU Member States 4. Soft Law on Harmful Tax Competition 5. Procedural matters and the extent of judicial protection The upcoming second volume of this set will cover harmonization of indirect taxation, energy taxation and capital duty, as well as administrative cooperation in the field of indirect taxation.

### **The principle of non-discrimination in international and European tax law**

This fully updated new edition provides the best-known practical overview of the law regarding companies, business activities, and capital markets in

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Europe, at both the European Union (EU) and Member State levels. It incorporates analysis of recent developments including the impact of global initiatives in such aspects of the corporate environment as regulation of financial institutions and non-financial reporting obligations with a view to sustainability and other social responsibility concerns. The authors, all leading experts in European corporate law, describe current and emerging trends in such areas of corporate law practice as the following: - rules on cross-border mergers; - employee involvement in business activities; - the initiatives by the Organisation for Economic Co-operation and Development (OECD) and the EU to curb tax avoidance; - Member States' implementation of EU legislation; - a company's freedom to incorporate in a jurisdiction not its own; - competition among the legal forms of different Member States; and - safeguarding of employee involvement in cross-border transactions. With respect to national law, the laws of Belgium, France, Germany, the Netherlands, Poland, Spain, and the United Kingdom are taken into account; Italy is now included in this new edition. As in earlier editions, the authors demonstrate that analysis and comparison of national corporate laws yield highly valuable general principles and observations, not least because business organizations, wherever located, tend to show a fundamentally similar set of legal characteristics. The Third Edition will continue to be of great value to practitioners and academics who wish to acquire a better understanding of European corporate law, in its supranational dimension as well as in the similarities and differences among the various national legal

systems.

## **New Developments in EU and International Copyright Law**

This reference book offers a systematic survey of the implications of European integration - especially of the Treaties on European Union and on the functioning of the EU - for national taxation, and of EU tax harmonization policy. It contains a discussion of the EU tax rules in force, and of the European Court's case law in tax matters. Its contents are divided into six main themes: 1. the far-reaching consequences of the EC Treaty provisions and principles for national tax law, for tax treaties, for national tax procedure and for the national budget, as shown by the case law of the Court of Justice of the EC; 2. Community harmonization policy and coordination policy as regards indirect taxes and direct taxes, including soft law; 3. Community law in force on indirect taxes (value added tax, Community Customs Code, excises and energy taxation, capital duty); 4. Community law in force on direct taxes (Parent-Subsidiary Directive, Merger Directive, Interest and Royalties Directive, Transfer Pricing Arbitration Convention, Savings Interest Directive); 5. Tax aspects of the European Economic Interest Grouping (EEIG) and the European Company (SE); 6. Administrative cooperation and recovery assistance between the Member States. This completely revised edition brings the survey of European tax law up to December 2011.

## **Tort Law in the European Union**

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This book integrates legal, economic, and administrative materials about value added tax. Its principal purpose is to provide comprehensive teaching tools - laws, cases, analytical exercises, and questions drawn from the experience of countries and organizations from all areas of the world. It also serves as a resource for tax practitioners and government officials that must grapple with issues under their VAT or their prospective VAT. The comparative presentation of this volume offers an analysis of policy issues relating to tax structure and tax base as well as insights into how cases arising out of VAT disputes have been resolved. The authors have expanded the coverage to include new VAT related developments in Europe, Asia, Africa and Australia. A chapter on financial services has been added as well as an analysis of significant new cases.

## **Introduction to European Tax Law on Direct Taxation**

### **Customs Law of the European Union**

This book is exceptional in the sense that it provides an introduction to law in general rather than the law of one specific jurisdiction, and it presents a unique way of looking at legal education. It is crucial for lawyers to be aware of the different ways in which societal problems can be solved and to be able to discuss the advantages and disadvantages of different legal solutions. In this respect, being a lawyer involves being able to reason like a lawyer,

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even more than having detailed knowledge of particular sets of rules. Introduction to Law reflects this view by focusing on the functions of rules and on ways of arguing the relative qualities of alternative legal solutions. Where 'positive' law is discussed, the emphasis is on the legal questions that must be addressed by a field of law and on the different solutions which have been adopted by, for instance, the common law and civil law tradition. The law of specific jurisdictions is discussed to illustrate possible answers to questions such as when the existence of a valid contract is assumed.

### **Digital Competition Law in Europe**

This book is intended as a textbook for students reading tax law or EC law. It offers a systematic survey of the tax implications of the EC Treaty and of European integration and of the EC tax harmonization policy, a discussion of the Community tax rules in force, and a discussion of the EC Court's case law in tax matters. Its contents may be divided into five main themes: 1. The far-reaching consequences of the EC Treaty provisions and principles for national tax law, as shown by the case law of the Court of Justice of the EC; 2. Community harmonization policy and coordination policy as regards indirect taxes and direct taxes; 3. Community law in force on indirect taxes (Value Added Tax, Community Customs Code, Excises and Energy Taxation); 4. Community law in force on direct taxes (Parent-Subsidiary Directive, Merger Directive, Interest and Royalties Directive, Transfer Pricing Arbitration Convention, Savings

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Interest Directive); 5. Administrative Assistance between the Member States in the assessment and the recovery of tax claims.

## **European Tax Law**

"Developments since the last edition are reflected in brand new sections on the single currency, the completion of the market and the concept of the 'European consumer'. The EU's place in the 'new world order' forms the significant closing chapters, with the author arguing for a European public philosophy, combining human and civil rights, democracy and social justice."--BOOK JACKET.

## **An Introduction to European Law**

This handbook is a concise guide for those who are interested in obtaining a basic knowledge of European tax law. Designed for students, it should be useful as well for experienced international tax specialists with little knowledge of European law, for European law specialists who are reluctant to approach the technicalities of direct taxation, and for non-Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law. The book will also be useful to academics without a legal background, in order to approach the technical issues raised by European Union tax law. This third edition has been updated and upgraded. For the purpose of enhancing the handbook's content and its flexible use, the book contains (flow) charts, a table of all the ECJ judgments

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quoted, indicating the marginal number and chapter in which they have been analyzed, and an analytical index. Considering the complexity of European direct tax law and the relevant ECJ case law, such features will also make this handbook an indispensable tool for the most experienced European direct tax law experts.

### **European Economic Law**

‘Digital competition’, a term and concept that has risen to the forefront of competition law, may be viewed as both promising and cautionary: on the one hand, it brings the promises of increased speed, efficiency and objectivity, and, on the other, it entails potential pitfalls such as hard-to-identify pathways to unfair pricing, dominant positions and their potential abuse, restriction of choice and abuse of personal data. Accordingly, jurisdictions around the world are taking measures to deal with the phenomenon. In this concise but thoroughly researched book – both informative and practical – lawyers from a prominent firm with a specialised digital competition team take stock and examine the state of digital competition in the enforcement practices of six competition authorities in Europe, most of these forerunners in the field of digital competition policy and enforcement. The competition authorities surveyed are those of the European Union, the United Kingdom, France, Germany, the Netherlands and Belgium. For each, an overview, spanning the period from 2012 to mid-2019, includes not only landmark cases in which digital technologies have had a significant impact on

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the competition law outcome but also guidance documents such as speeches, policy statements, industry surveys and research reports. Activities and enforcement practices of the various authorities include the following and more: degree of activity; focus of the activity; enforcement styles; enforcement instruments; visible effectiveness of enforcement; and important insights and outlooks. Each overview contains separate chapters on the cartel prohibition, the prohibition of abuse of a dominant position and merger control. An additional chapter evaluates the similarities and differences in the enforcement practices and the positive and negative effects of digital competition in the jurisdictions investigated, and a concluding chapter offers recommendations. An indispensable guide to quickly and accessibly acquiring in-depth knowledge in competition law in the digital sector, this matchless volume is a must-read for any practitioner or academic who encounters competition law related to digital markets. The dilemmas and challenges of the new competition law reality – which is here already, like it or not – are clearly explained here for the benefit of regulators, academics, policymakers, judges, in-house counsel and lawyers specialising in competition law and intellectual property law.

### **European VAT and the Sharing Economy**

### **A Guide to the European VAT Directives**

"The principle of non-discrimination plays a vital role

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in international and European tax law. This dissertation analyses the interpretation given to that principle in tax treaty practice and in the direct tax case law of the Court of Justice of the European Union (ECJ) on the fundamental freedoms. The objective of this analysis is twofold: to give a clear and thorough overview of both standards and to determine whether they share a common, underlying principle of non-discrimination. In order to achieve these objectives, a comprehensive selection of case law is discussed from the perspective of the two constitutive elements of discrimination, comparability and the existence of different treatment. Moreover, attention is drawn to the question whether a domestic measure that is found to be discriminatory may nevertheless be justified on the basis of reasons of public interest. Finally, the possible interplay between both standards is addressed. First, the partial overlap of the two non-discrimination rules may cause frictions. Complex triangular situations are possible, with conflicting rules giving rise to interpretation problems. A second issue discussed in this context is whether national courts of EU Member States are influenced by ECJ case law on the fundamental freedoms when interpreting the non-discrimination provision in tax treaties. Given the deficiencies of that provision, courts may be tempted to draw inspiration from the European standard. The relevant case law is discussed in order to determine whether there is indeed such an influence, and whether such an influence is appropriate."--Extracted from publisher website on May 20, 2015.

## **Corporate Taxation, Group Debt Funding and Base Erosion**

### **A Critical Introduction to European Law**

This edition of Introduction to Taxation was originally published as Fundamentals of Federal Income Tax Law. In writing this book, the author was guided by a view that as income tax law becomes increasingly complex the best approach to its teaching is to return to basics. Thus, Part I contains a concise treatment of federal income tax law focuses on the fundamentals. References throughout to supplementary materials allow for more in-depth exploration of issues. The Fifth Edition contains more than 25 notes about statutory interpretation, reflecting that tax law is an ideal vehicle for statutory interpretation. The materials also convey two key points about the legislative process as it pertains to tax law: (a) tax law is not static, but is ever changing; and (b) tax law is strongly influenced by special interest group pressures on our legislative body. The name change for the book reflects the addition of Part II which allows professors to expand an introductory course to include survey materials on taxes other than the federal income tax. Part II addresses property taxes, the estate and gift tax, the social security payroll tax, the taxation of trusts and estates, corporate taxation, international tax issues, and multistate taxation. A Teacher's Manual is also available for professors.

### **Introduction to United States**

## **International Taxation**

Comprehensive and accessible, this book offers a concise synthesis of the evolution of the law in Western Europe, from ancient Rome to the beginning of the twentieth century. It situates law in the wider framework of Europe's political, economic, social and cultural developments.

## **Introduction to Taxation**

Today, global competition obliges companies dealing in international trade to modernize their procedures of delivery in order to minimize the customs burden and simplify the relation with customs authorities. Customs planning is the current option to be effective in the worldwide marketplace. However, customs officials are facing new challenges: they must ensure the smooth flow of trade while applying necessary controls on the one hand, while protecting the health and safety of the Community's citizens on the other. To achieve and maintain the correct balance between these demands, control methods are constantly evolving raising major challenges to those charged with planning and compliance. This book is a highly practical work dealing with the ins and outs of European Union (EU) customs law. Cases of study, jurisprudence and comparative law support the analysis of the different legal tools. The consolidated principles ruling the transactions within WTO Member States applied in EU law offer the readers the opportunity to understand how customs rules can be applied in any customs jurisdiction. Authored by an

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international tax lawyer with extensive experience enforcing EU customs law as a former member of Italy's financial police, this handy resource is designed to help the reader stay in compliance with the laws controlling EU importing and exporting while structuring transactions in a business-friendly manner.

### **EC Law and the Sovereignty of the Member States in Direct Taxation**

A breadth of new digital platforms has dramatically expanded the range of possibilities for exchanging anything required by business or personal needs from accommodation to rides. In the virtual marketplaces shaped and ruled by these novel matchmakers, rather than by a single centralized entity, value is created through the granular interaction of many dispersed individuals. By allowing instantaneous and smooth interaction among millions of individuals, platforms have indeed pushed the digital frontier farther and farther, so as to include within it even services once not capable of direct delivery from a remote location such as accommodation and passenger transport. Legal disruption is also underway with foundational dichotomous categories, such as those between suppliers and customers, business and private spheres, employees and self-employed, no longer viable as organizational legal structures. This is the essential background of the first book to relate what is synthetically captured under the umbrella definition of 'sharing economy' to key features at the core of European Value Added Tax (EU VAT) and to look at

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the feasibility of a reformed EU VAT system capable of addressing the main challenges posed by these new models of production, distribution and consumption of goods and services. Specifically, the study analyses five legal propositions underpinning the current EU VAT system as the following: taxable persons; taxable transactions; composite supplies; place of supply rules; and liability regimes for collection and remittance of VAT. Exploration of these five legal propositions is meant to assess the practical feasibility of shoehorning the main sharing economy business models – notably, those available in the accommodation and passenger transport sectors – into the framework of existing EU VAT provisions. The author further draws on the normative standards of equality, neutrality, simplicity, flexibility and proportionality to test the ‘reflexes’ of the current EU VAT system in the sharing economy domain. Opportunities for reform of the current EU VAT system are in turn evaluated with each chapter including cogent proposals in the form of incremental and targeted amendments to the current EU VAT provisions. As the first comprehensive analysis of the treatment of the sharing economy for VAT purposes, the book provides not only a theoretical framework for future studies in the tax field but also indispensable practical guidance for VAT specialists confronting daily with the many challenges ushered in by the sharing economy. Moreover, the various solutions and recommendations advanced in the book offer valuable insights to international and national policymakers dealing with similar issues under other VAT systems.

## **European Tax Law Seventh Edition**

Thought-provoking and accessible in approach, this book offers a classic introduction to European law. Taking a clear structural framework, it guides the student through the subject's core elements from its creation and enforcement to the workings of the internal market. A flowing writing style combines with the use of illustrations and diagrams throughout the text to ensure the student understands even the most complex of concepts. This succinct and enlightening overview is required reading for all students of European law.

## **Introduction to European Tax Law**

Comprising the proceedings of the 2002 conference of the European Association of Tax Law Professors (EATLP), providing an in-depth analysis of tax competition in Europe. Focusing on the political, economic and legal implications of international tax competition in their respective countries, academic tax lawyers from 16 European countries present their national reports. The main features of these national reports are analysed, and the general aspects as well as the advantages of tax competition are discussed. Finally, tax competition is examined from an EU perspective and the harmonization effects of state aid rules in the field of tax law are discussed.

## **The History of Law in Europe**

## **Taxation in European Union**

Parties to cross-border disputes arising anywhere in the vast Portuguese-speaking world – a community of more than 230 million in a space that offers a wide array of investment opportunities across four continents – increasingly seek Portugal as their preferred seat of arbitration. A signatory to all relevant international conventions, Portugal has proven to be an ‘arbitration-friendly’ jurisdiction. This volume is the first and so far only book in English that provides a thorough, in-depth analysis of international arbitration law and practice in Portugal. Its contributing authors are among the most highly regarded legal names in the country, including scholars, arbitrators, and practitioners. The authors describe how international arbitration proceedings are conducted in Portugal, what cautions should be taken, and what procedural strategies may be suitable in particular cases. They provide insightful answers to questions such as the following: What matters can be submitted to arbitration under Portuguese law? What are the validity requirements for an arbitration agreement? How do the State courts interact with arbitration proceedings and what is the attitude of such courts toward international arbitration? What are the rules governing evidentiary matters in arbitration? How is an arbitration tribunal constituted? How are arbitrators appointed? How may they be challenged? How can an international arbitral award be recognized and enforced? How does the Portuguese legal system address the issue of damages and what specific damages are admitted? How are the costs of

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arbitration proceedings estimated and allocated? The book includes analyses of arbitration related to specific fields of the law, notably sports, administrative, tax, intellectual property rights (especially regarding reference and generic medicines), and corporate disputes. Each chapter provides, for the topics it addresses, an examination of the applicable laws, rules, arbitration practice, and views taken by arbitral tribunals and state courts as well as those of the most highly considered scholars. As a detailed examination of the legal framework and of all procedural steps of an arbitration in Portugal, from the drafting of an arbitration agreement to the enforcement of an award, this book constitutes an invaluable resource for parties involved in or considering an international arbitration in this country. The guidance that it seeks to provide in respect of any problem likely to arise in this context can be useful to arbitrators, judges, academics, and interested lawyers.

### **Critical Tax Theory**

Since the last edition of this pre-eminent work five years ago, the European framework in the international setting has substantially changed. Numerous critical developments have highlighted shortcomings in the European structure that seems incapable, in its present complexity, of resolving the apparently intractable problems it confronts. This book's highly respected author is uncompromising: either we have the courage to establish profound, constitutional reforms aimed at renewing the

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European Union in the collective imagination or we risk contenting ourselves with merely an economic community with a far-from-ideal single market where even the four basic freedoms guaranteeing all actors, individuals and enterprises, are put under discussion. This revision follows the successful format of the previous editions. As before, the author's intensive discussion brilliantly disentangles the complex interrelations among a vast array of economic factors. As a general update, the new edition takes into account such major developments as the mass immigration phenomenon, effects of Brexit on EU laws and policies, and the OECD's project on base erosion and profit shifting (BEPS). Ongoing matters covered include the following: • issues surrounding the euro's sustainability, especially as revealed in ECJ case law; • lack of power of the ECB and other EU institutions in fixing the euro's exchange rate; • the potential EU contribution to reform of the IMF's organization and substantive rules; • ECJ case law on conflicts in the transfer of seat and cross-border mergers; • the role of the European Commission in the regulation of international trade; • limits to the advantages lawfully acquired by multinational enterprises; • transfer pricing in intragroup transactions; • EU supervision of banking groups and international banking cooperation; • corporate social responsibility' and 'codes of conduct'; and • State aid between competition law and the non-discrimination principle. Emphasizing the complex legal regime affecting undertakings in Europe today, Professor Santa Maria presents a thoroughgoing legal analysis of the prominence of corporate and business enterprises in what many theorists see as the intrinsic

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'internationality' of social activity in the current era. Previous editions have been applauded for their unremitting emphasis on rules introduced on the basis of multilateral agreements of an unprecedented reach, within which both States and undertakings are made to recognize and to deal with one another. In the new edition, this perspective, daunting in its scope and breadth, is maintained and expanded, providing a synthesizing and enlightening analysis that will be of immeasurable value to all parties with an interest — academic, juridical, or administrative — in this very important area of law.

### **European SPCs Unravelled**

This book is intended to serve as a first acquaintance with competition law. It aims to reach a broad range of readers: students, teachers in further and higher education, officials and practising lawyers who are not usually faced with competition law issues in their working lives. This second edition has been fully updated in the light of the latest developments, and covers both EU and UK competition law along with an introduction to the EU rules on State Aid. It provides insight into the combined system of EU and UK competition law, providing a broad range of examples for the three main subjects – the prohibition of cartels, the prohibition of the abuse of a position of dominance and the supervision of concentrations (ie mergers and acquisitions). Those examples are drawn from European and UK practice. These greatly enhance the exposition of the general principles, taking into account recent legislative and judicial

developments.

## **Introduction to European Tax Law on Direct Taxation**

This handbook is a concise guide for all those who aim at obtaining a basic knowledge of European tax law. Designed for students, it should be useful as well for experienced international tax specialists with little knowledge of European law, European law specialists who are reluctant to approach the technicalities of direct taxation and non-Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law. The authors also consider that this book can be useful to academics without a legal background in order to approach the technical issues raised by European Union tax law. This fourth edition contains changes that go beyond a mere update. In particular, it includes an enhanced analysis of the implications of the EU Charter of Fundamental Rights for direct taxes, a new chapter on European tax coordination, a focused analysis of the implications of BEPS and tax transparency for EU tax law and a stronger emphasis of developments in the field of State aids. The authors and editors trust that, with its updated content and tools, this book will remain an indispensable consultation tool also for even the most experienced European direct tax law experts. Chapter 1 Łukasz Adamczyk/Alicja Majdańska The Sources of EU Law Relevant for Direct Taxation Chapter 2 Pasquale Pistone/Rita Szudoczky The Coordination of Tax Policies in the EU Chapter 3 Vanessa E. Englmaier The

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Relevance of the Fundamental Freedoms for Direct Taxation Chapter 4 Marie-Ann Kronthaler/Yinon Tzuberly The State Aid Provisions of the TFEU in Tax Matters Chapter 5 Mario Tenore The Parent-Subsidiary Directive Chapter 6 Matthias Hofstätter/Daniela Hohenwarter-Mayr The Merger Directive Chapter 7 Dimitar Hristov The Interest and Royalty Directive Chapter 8 Michael Schilcher/Karoline Spies/Sabine Zirngast Mutual Assistance in Direct Tax Matters Chapter 9 Patrick Plansky The EU Arbitration Convention Attachments Index

## **Introduction to Law**

Cross-border activities or transactions may trigger tax liability in two or more jurisdictions. In order to mitigate the financial burden resulting from these situations, States have entered into numerous double taxation conventions, which provide for rules that allocate the taxing rights between the contracting states. This handbook aims at providing an introduction to the law of double taxation conventions. It is designed for students – irrespective of their national background, but the author believes that it will also be of great help for tax experts who wish to know more about double taxation conventions, as well as for international law experts who wish to understand more about tax law. The handbook does not consider one jurisdiction in particular but rather takes examples from a wide range of different countries and their jurisdictions. It includes an overview of the problem of double taxation, the state practice in the conclusion of DTCs

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and their effects, the interpretation of double taxation conventions and treaty abuse. Furthermore, this updated handbook takes new developments into account: it deals with the new UN Model published in 2011, the latest version of article 7 of the OECD Model published in 2010, the on-going discussions relating to bank secrecy, the question of an effective exchange of information and the beneficial ownership concept. The latest versions of the OECD and UN Model Tax Conventions on Income and Capital as well as the OECD Model Convention with Respect to Estate, Inheritance and Gift Taxes are also included.

### **European Tax Law**

The EU's Anti-Tax Avoidance Directive (ATAD), implemented in January 2019, confronts Member States with complex challenges, particularly via the introduction of an interest limitation rule. This timely book, the first in-depth analysis of the features and implications of the directive, provides insightful and practical discussions by experts from around Europe on the crucial interactions of the ATAD with other existing anti-tax avoidance measures, the European financial sector and the fundamental freedoms. Specific issues and topics covered include the following: relation with the OECD's Base Erosion and Profit Sharing project (BEPS) and the EU's Common Corporate Tax Base initiative; technical subjects relating to corporate taxation and debt funding; problems caused by the diametrically opposite tax treatment of debt and equity within a group of companies; exclusion clauses for interest expenses;

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and interplay between interest limitation rules and anti-hybrid rules. A comparative analysis of implementation issues in four leading Member States—Germany, Italy, Spain and The Netherlands—as well as a global general survey with regard to interest limitation rules allow readers to assess the particular complexities associated to the implementation of the ATAD. This matchless commentary by leading European tax law academics and practitioners on an important and much-debated item of EU legislation gives practitioners, enterprises and tax authorities an early opportunity to understand the practical effects of the directive in the various Member States.

### **Fundamentals of EU VAT Law**

This book presents the basic principles and rules of the United States international tax system in a relatively brief form. The purpose is to provide an overview of the principles adopted by the US in taxing US or foreign individuals and corporations as they invest, work or carry on a trade or business in the US or abroad.

### **Beneficial Ownership: Recent Trends**

The concept of beneficial ownership is frequently called one of the most decisive questions in international tax law. Despite this fact, neither scholars nor courts have found a generally accepted definition. This book provides a comprehensive overview of the latest developments concerning the

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concept of beneficial ownership. Highly renowned tax experts both from academia and practice analyse the most important decisions recently made by courts around the world. Moreover, the recently published OECD Discussion Draft on the meaning of beneficial ownership is being taken into account and the meaning of the term "beneficial owner" used in European tax law in comparison to its meaning in tax treaty law is being assessed. The authors not only draw a better picture of the status quo but also enhance the discussion of the future meaning of the term "beneficial owner".

### **EU Tax Law**

This book explains how member states of the EU confer powers to the Union through the founding treaties and the legal frame applicable to the Union's institutions, and the rules that apply to their functioning and the legal review of their action. It reviews the main fields of action of the EU – the internal market, area of freedom, security and justice, external action – and how law is shaping them. The interaction between the EU and its member states is also explained.

### **EU Anti-Dumping and Other Trade Defence Instruments**

Offering a comprehensive exploration of EU taxation law, this engaging Research Handbook investigates the associated legal principles in the context of both direct and indirect taxation. The important issues and

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debates arising from these general principles are expertly unpicked, with leading scholars examining the status quo as well as setting out a clear agenda for future research.

### **Fundamentals of Taxation**

### **Courts and Tax Treaty Law**

European trade defence law has expanded sufficiently in the last few years to require a new edition of this definitive work, last revised in 2004. As trade law practitioners and scholars have come to expect from the Brussels law firm Van Bael & Bellis, the fifth edition provides comprehensive, up-to-date analysis and critical commentary on EU trade defence instruments dealing with anti-dumping measures, countervailing measures, and safeguard measures, as well as measures under the Trade Barriers Regulation. It gives detailed attention to all EU cases and other developments at WTO level that have occurred up to December 2010. The emphasis throughout is on practical application of the rules. The authors cover every issue likely to arise in any trade defence matter, including all of the following and more: determining the dumping and injury margins; determining the subsidy margin; determining the causal link between dumping or subsidy and injury; determining if 'Union interest' calls for intervention; differences between anti-dumping and anti-subsidy legislation; procedural rules applicable to complaints, initiation of proceedings, investigations, protective

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measures, reviews, and refunds; conditions for accepting an undertaking; measures that may be taken to prevent 'circumvention' of anti-dumping measures; rules for the determination of permissible adjustments; rules governing the standing of various interested parties before the European Courts; rules and procedure applicable to non-market economy countries; special rules on products originating in a developing country; allocation and administration of quantitative quotas; surveillance measures; and whether and to what extent safeguard measures are subject to judicial review. For each of the four major categories of trade defence instruments, chapters deal with the substantive rules of the trade defence instruments concerned, the relief that may be ordered under these instruments, and the procedural provisions. The important changes in the EU decision-making process for trade defence cases to be introduced in March 2011 are taken fully into account. An extensive battery of tables and annexes leads the practitioner to all the essential primary source material in the field. As a detailed and practical commentary on the international trade legislation of the Union as actually applied by the Union Institutions, this is the preeminent work in the field. Lawyers and academics involved with trade contracts or disputes need have no doubt that it is still without peer as a guide to EU trade defence instruments.

### **Research Handbook on European Union Taxation Law**

This book represents the first compilation of the key

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works in the area of critical tax theory. "Critical tax theory" is an umbrella moniker for an area of tax scholarship that examines why the tax laws are the way they are and, more particularly, the impact that the tax laws have on traditionally subordinated groups. The main purpose of this book is to make this new and growing body of work more accessible to those outside of the area.

### **EU Value Added Tax Law**

Derived from the renowned multi-volume International Encyclopaedia of Laws, this book provides ready access to how the legal dimension of prevention against harm and loss allocation is treated in the European Union. This traditional branch of law not only tackles questions which concern every lawyer, whatever his legal expertise, but also concerns each person's most fundamental rights on a worldwide scale. Following a general introduction that probes the distinction between tort and crime and the relationship between tort and contract, the monograph describes how the concepts of fault and unlawfulness, and of duty of care and negligence, are dealt with in both the legislature and the courts. The book then proceeds to cover specific cases of liability, such as professional liability, liability of public bodies, abuse of rights, injury to reputation and privacy, vicarious liability, liability of parents and teachers, liability for handicapped persons, product liability, environmental liability, and liability connected with road and traffic accidents. Principles of causation, grounds of justification, limitations on recovery,

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assessment of damages and compensation, and the role of private insurance and social security are all closely considered. Its succinct yet scholarly nature, as well as the practical quality of the information it provides, make this book a valuable resource for lawyers in the European Union. Academics and researchers will also welcome this very useful guide, and will appreciate its value not only as a contribution to comparative law but also as a stimulus to harmonization of the rules on tort.

### **Tax Competition in Europe**

#### **Value Added Tax**

This handbook is a concise guide for all those who aim at obtaining a basic knowledge of European tax law. Designed for students, it should be useful as well for experienced international tax specialists with little knowledge of European law, European law specialists who are reluctant to approach the technicalities of direct taxation and non-Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law. The authors also consider that this book can be useful to academics without a legal background in order to approach the technical issues raised by European Union tax law. During the past two years the growing role of state aids and EU fundamental rights have confirmed the trend that steers them towards having an equivalent impact on direct taxation as compared to the one traditionally had by fundamental freedoms.

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The developments of secondary law have been more marginal instead, confirming the difficulties in producing secondary legislation on direct taxes. This edition contains selected relevant information available as of 30 June 2020 and retains all of the features and tools contained in the previous editions.

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