



**CJEU - Recent Developments in Direct Taxation 2020**

Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Storck  
(Hrsg.)

1. Auflage 2021, 272 Seiten, kart.

ISBN 978-3-7073-4450-9

Abopreis € 64,-

Regulärer Preis € 80,-



Auch digital und als E-Book  
erhältlich

## CJEU – The most important cases in the field of direct taxation

This book discusses the most important cases in the field of direct taxation pending before or recently decided by the CJEU. Moreover, the national background of these cases is discussed and possible infringements of the fundamental freedoms and secondary EU law are analyzed.

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.

### Das Herausgeberteam

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