

Preface

Over the last few years, the Court of Justice of the European Union (CJEU) has had to deal with more and more cases concerning direct taxation, fundamental freedoms and State aid. This is also due to the fact that the European Commission seems to be more and more willing to criticise national tax law systems and to initiate infringement procedures against EU Member States. As all these cases are of great interest for academics and practitioners alike, they need to be analysed carefully.

The conference “Recent and Pending Cases at the CJEU on Direct Taxation” took place in Vienna from the 3rd to the 5th of December 2023. A great number of experts on European and international tax law accepted our invitation to attend and took part in the discussions. At the conference, cases in the field of direct taxation, either currently pending before or recently decided by the CJEU, were presented by experts from the respective countries. These reporters provided insights into the national as well as the European background of the cases. Their presentations set the scene for further lively discussions among the international participants. Possible consequences of these cases, the likely future CJEU decisions and future trends in the CJEU case law were discussed and analysed in detail. The results of the conference are now published in this book.

We would like to express our sincere thanks to the authors who contributed to the conference by presenting the cases from their countries at the conference and getting actively involved in the discussions. Moreover, they supported the entire project and the publication of this book by committing themselves to a strict time schedule. We are also grateful to the Linde publishing house for the co-operation and the quick realisation of the publication of this book.

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