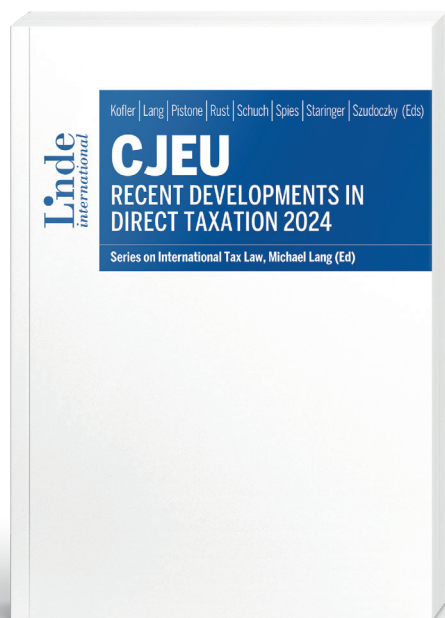


# Presseinformation



## CJEU – Recent Developments in Direct Taxation 2024

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

A great number of cases pending before the European Court of Justice (CJEU) concern the fundamental freedoms and State aid in respect of direct taxation. In particular, the number of infringement procedures brought before the CJEU by the European Commission has been increasing year on year. The CJEU is a driving force in the field of direct tax harmonization. All judgments and pending cases, therefore, have to be carefully analysed by academics as well as practitioners.

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 State aid rules are analysed. The analyses are presented by esteemed national and European tax law experts. The contributing authors' focus on the preliminary questions submitted to the CJEU by the national courts and the CJEU case law could be of relevance for driving future judgments. This book goes to the heart of the national tax systems, exposing hidden obstacles to the fundamental freedoms.

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