



Value Added Tax – a thorough analysis

Given the ever increasing importance of indirect taxation as a source of revenue for governments, and the increasing complexity of legal framework as well as the increasing number of countries adopting indirect taxation, it is highly important to closely watch how the law is actually applied in practice. The main driving force in this area is undoubtedly the European Court of Justice.

This book offers a thorough analysis but also keeps track of the ongoing developments in this area. It analyses selected topics (e.g. abuse and anti-avoidance measures, taxable base and rates, treatment of Public Bodies, exemptions, and deductions) by looking at the most important and recent judgments of the Court of Justice of the European Union. Experts from all over the world, not just from academia but also government representatives and tax practitioners, have given their input and helped to put together what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis.

Michael Lang / Pasquale Pistone / Josef Schuch / Claus Staringer / Donato Raponi (Editors)

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