

# Inhaltsverzeichnis

Preface 8th edition .....	V
List of Authors .....	VII
List of Abbreviations .....	XIII
Documents .....	XIX
<i>Severin Schragl</i>	
Chapter 1 – The Sources of EU Law Relevant for Direct Taxation .....	1
<i>Pasquale Pistone/Kristof Boel</i>	
Chapter 2 – Coordination of Tax Laws and Tax Policies in the EU .....	35
<i>Ivan Lazarov</i>	
Chapter 3 – The Relevance of the Fundamental Freedoms for Direct Taxation .....	57
<i>Alexandra Miladinovic</i>	
Chapter 4 – The State Aid Provisions of the TFEU in Tax Matters .....	99
<i>Mario Tenore</i>	
Chapter 5 – The Parent-Subsidiary Directive .....	139
<i>Matthias Hofstätter/Daniela Hohenwarter-Mayr</i>	
Chapter 6 – The Merger Directive .....	165
<i>Dimitar Hristov</i>	
Chapter 7 – The Interest and Royalties Directive .....	189
<i>Stephanie Zolles/Valentin Bendlinger</i>	
Chapter 8 – The Anti-Tax Avoidance Directive .....	203
<i>Franz Wallig</i>	
Chapter 9 – The Global Minimum Taxation Directive .....	223
<i>Karoline Spies/Viktoria Wöhrer</i>	
Chapter 10 – Mutual Assistance in Direct Tax Matters .....	249
<i>Jean-Philippe Van West</i>	
Chapter 11 – The EU Arbitration Convention and Dispute Resolution Directive .....	299
Anhang .....	317
Stichwortverzeichnis .....	347