

# Preface 8<sup>th</sup> edition

In recent years, EU tax law has steadily evolved with new legislation having been proposed as well as implemented. Furthermore, CJEU jurisprudence has shaped and refined the boundaries of both direct and indirect taxation. In order to remain up to date, this handbook is a useful guide in portraying the foundations and changes in the field of European direct taxation.

The most impactful development of the last two years was the introduction of the EU Global Minimum Tax Directive in December 2022. The project of introducing an effective global minimum tax of 15 percent with all the challenges attached has been a milestone in European Direct Taxation and highlights the potential for further development. For this reason, an entirely new chapter on the Global Minimum Tax Directive has been added in the eighth edition.

Furthermore, the chapters on EU sources relevant for direct taxation (Chapter 1) and on coordination of EU tax laws and tax policies (Chapter 2) have been substantially restructured and adapted for easier readability and a more coherent structure.

Additionally, all chapters have been updated to reflect the latest developments in European direct taxation. This includes an update of relevant CJEU case law, developments in the field of proposed legislation as well as the interaction of existing EU structures with newly introduced legal acts like the Global Minimum Tax Directive.

Just like the previous editions, this eighth edition also keeps its concise style and overall size. We strive hard to remain consistent and loyal to our readers, using the traditional selective approach to relevant issues, while securing a complete analysis of the key issues of EU direct taxation. For this reason, despite the inclusion of a new chapter, the overall amount of pages remains constant. This book still aims to guide students, experienced international tax specialists with limited knowledge of European law, European law specialists and non-Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law.

The eighth edition contains selected relevant information available as of 6 June 2024 and retains all of the features and tools contained in the previous editions.

All editors and authors are always grateful for comments and suggestions that may further improve the quality and content of forthcoming editions of this textbook. Moreover, we wish to thank *Jenny Hill* for linguistically editing this edition, and *Severin Schragl*, who assisted us in reviewing the content throughout the

entire production process, allowing this eighth edition to be published according to schedule.

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