

Contents

Preface	V
List of Authors	IX
<i>Claus Staringer</i>	
Austria: CJEU Recent Case from Austria – Austria/Germany (C-648/15)	1
<i>Edoardo Traversa/Matthieu Possoz</i>	
Belgium: CJEU Recent Cases: Wereldhave (C-448/15), Fairness Tax (C-68/15), Argenta Spaarbank (C-39/16) and Van der Weegen and Others (C-580/15)	11
<i>Søren Friss Hansen</i>	
Denmark: The Masco Denmark Case (C-593/14) and Pending Cases on Group Consolidation (C-650/16 and C-28/17)	35
<i>Alexandre Maitrot de la Motte/Marie Hemery/Fabrice Pezet/Lauren Silberman</i>	
France: Recent and Pending Cases: Euro Park Service and Eqiom (C-14/16 and C-6/16), Jacob and Marc Lassus (C-327/16 and C-421/16), AFEP (C-365/16), Picart (C-355/16), and de Lobkowicz (C-690/15)	41
<i>Roland Ismer</i>	
Germany I: Deister Holding (C-504/16), Juhler Holding (C-613/16), GS (C-440/17) and Eschenbrenner (C-496/15)	73
<i>Alexander Rust</i>	
Germany II: Bechtel & Bechtel (C-20/16), X (C-135/17) and EV (C-685/16)	91
<i>Guglielmo Maisto</i>	
Italy: Cases on the application of the ne bis in idem principle, Menci (C-524/15) Orsi and Baldetti (C-217/15 and C-350/15) and Bisignani (C-125/17) on Italian Reporting Obligations	107
<i>Katerina Pantazatou</i>	
Luxembourg: Fundamental rights in the era of information exchange – The Berlioz case (C-682/15)	127
<i>Eric C.C.M. Kemmeren</i>	
The Netherlands I: Köln-Aktienfonds Deka (C-156/17): Refund of dividend withholding tax for a foreign investment fund	153

Contents

Daniel Smit

- The Netherlands II: Pending Case: Zyla (C-272/17):
Schumacker-Doctrine and Social Security Contributions 187

Ricardo Reigada Pereira

- Portugal: Secil (C-464/14) and Commission v Portugal (C-503/14) 201

Philip Baker

- United Kingdom: Trustees of the BT Pension Scheme v HMRC,
The Queen, on the application of the Gibraltar Betting and Gaming
Association's Ltd v HMRC and Stephen Fisher, Anne Fisher and
Peter Fisher v HMRC 215