



## CJEU - Recent Developments in Direct Taxation 2022

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

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. By examining the preliminary questions, the arguments brought forward by the parties and existing ECJ case law, the authors provide insight into the possible reasoning of the Court. Moreover, this book goes to the heart of the national tax systems, exposing hidden obstacles to the fundamental freedoms.

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