

Content

Preface	V
List of Authors	VII
<i>Roland Ismer/Sophia Piotrowski/Stefanie Güllich</i>	
Germany: Recent and Pending CJEU Cases	1
<i>Daniel S. Smit</i>	
The Netherlands: Fugro (T-143/23) & ExxonMobil (T-802/22)	19
<i>Luc De Broe/Anne Mieke Vandekerckhove</i>	
Belgium: Recent and Pending CJEU Cases	29
<i>Eivind Furuseth</i>	
Norway – interest deduction rules;	
PRA Group Europe AS – Appeal Court	47
<i>Aurelian Opre/Romana Schuster/Ana Puscas</i>	
Romania: Case C-387/22: The freedom to provide services in the construction industry	71
<i>Romana Schuster/Ana Puscas/Aurelian Opre</i>	
Romania: Case C-391/23 – Romanian windfall tax State aid	89
<i>Daniel W. Blum</i>	
Austria: Finanzamt für Großbetriebe, C-602/23	99
<i>Katia Cejie</i>	
Sweden: KEVA and others – To Be (Objectively Comparable) or Not To Be?	117
<i>Ivan Lazarov</i>	
Entain Services (C-287/23), Preliminary Reference	131
<i>José Manuel Almudí Cid</i>	
Spain: Cases Corván (C-289/23) and Bacigán (C-305/23)	145
<i>Rita Szudoczky/Bence Péter Komár</i>	
Hungary: CJEU 16 November 2023, C-318/22, GE Infrastructure	155
<i>Guglielmo Maisto/Cesare Silvani</i>	
Italy: Admiral Gaming Network A.O. (Joined cases C-475/20 to C-482/20)	163
<i>Guglielmo Maisto/Cesare Silvani</i>	
Italy: Contship Italia S.p.A. (Joined cases C-433/21 and C-434/21)	173

Content

<i>Kristiina Äimä</i>	
Finnish Case: C-676/21, Veronsaajien oikeudenvallontayksikkö (Taxe sur les véhicules)	183
<i>Paloma Schwarz</i>	
Luxembourg cases	193
<i>Aleksandra Krajewska</i>	
Several remarks on the case C-18/23 regarding the exemption from Polish corporate income tax	199
<i>Dinis Tracana/Carolina Campos Dias/Afonso Massapina</i>	
Portugal – Recent and Pending cases	217
<i>Rita da Cunha</i>	
Gallaher Limited v The Commissioners (Case C-707/20)	237
<i>Martin Wenz/Niklas Kaiser</i>	
Liechtenstein: Taxation of non-resident individuals with income from public service employment	245
<i>Melchior Wathelet</i>	
Recent trends in ECJ case-law	255
<i>Richard Lyal</i>	
The logical foundation of the Court's case law on direct tax	261