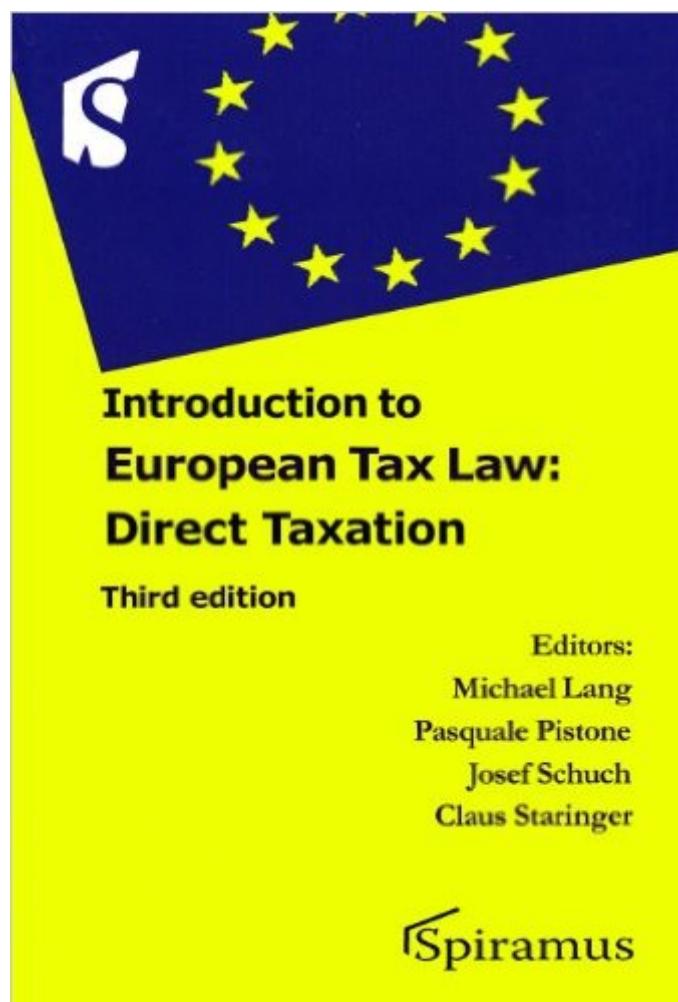


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Introduction To European Tax Law: Direct Taxation (Third Edition)



Synopsis

This handbook is a concise guide for those who are interested in obtaining a basic knowledge of European tax law. Designed for students, it should be useful as well for experienced international tax specialists with little knowledge of European law, for European law specialists who are reluctant to approach the technicalities of direct taxation, and for non-Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law. The book will also be useful to academics without a legal background, in order to approach the technical issues raised by European Union tax law. This third edition has been updated and upgraded. For the purpose of enhancing the handbook's content and its flexible use, the book contains (flow) charts, a table of all the ECJ judgments quoted, indicating the marginal number and chapter in which they have been analyzed, and an analytical index. Considering the complexity of European direct tax law and the relevant ECJ case law, such features will also make this handbook an indispensable tool for the most experienced European direct tax law experts.

Book Information

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THE 3rd EDITION OF THIS EXCELLENT PRACTICAL GUIDE FOR PRACTITIONERS ON THE COMPLEXITIES OF EUROPEAN TAX LAWAn Appreciation by Phillip Taylor MBE and Elizabeth Taylor of Richmond Green ChambersFor experts either in European law, or tax law, but not both, we would certainly recommend the new edition of this book from Spiramus Press, who provide practical and professional publications in accountancy, law, finance and the laws relating to running a business.Now in its well-deserved third edition, it remains designed to address the needs of

students and scholars as well as practitioners who may initially feel a bit daunted by European tax law and require expert guidance through its complexities. ⁴Introduction to European Tax Law: Direct TaxationTM targets two kinds of practitioners: tax law experts who seek greater familiarity with the problems of compatibility with European law and those with expertise in European law generally who wish to enhance their understanding of European tax law specifically. Acquiring such expertise is almost undoubtedly a good idea in furthering the future progress of your career, as European law is fast emerging as a strategic element in international tax planning pertaining to cross-border commerce anywhere in the EU. The book originated as a joint project conducted at the Institute for Austrian and International Tax Law (WU) in Vienna and brings together in one handy volume the work of the nine expert researchers who contributed. The new second edition is an augmented update of the first, with additional flow charts and a Table of ECJ case law as well as Tables of Equivalences of Relevant Treat Provisions for Direct Taxation.

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