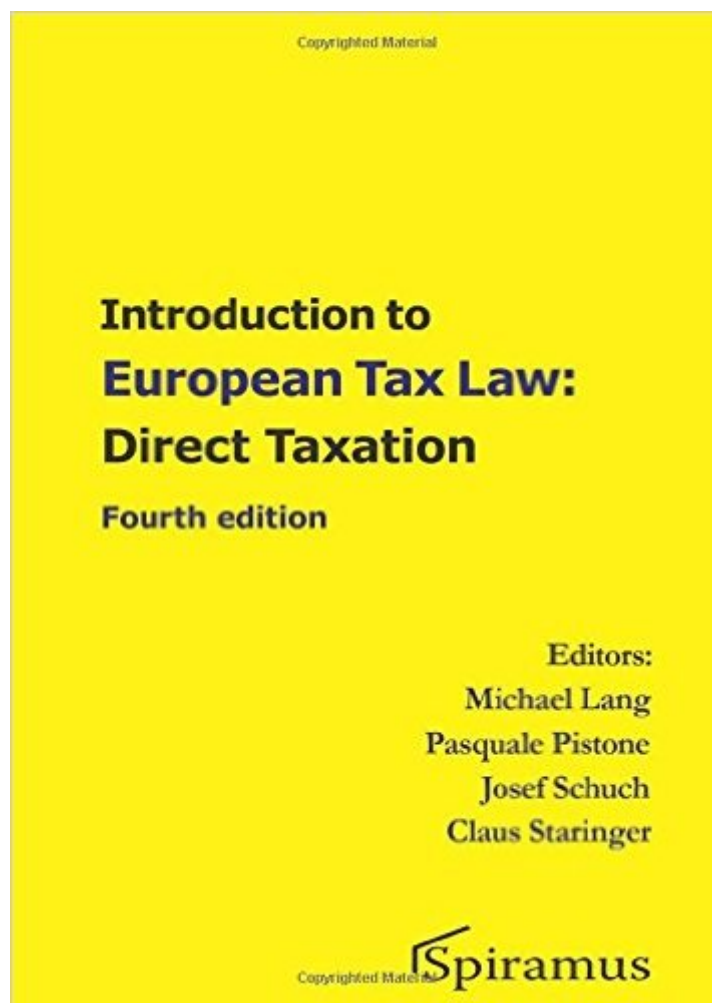


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Introduction To European Tax Law: Direct Taxation: Fourth Edition



Synopsis

This handbook is a concise guide for all those who aim at 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, European law specialists who are reluctant to approach the technicalities of direct taxation and non-Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law. The authors also consider that this book can be useful to academics without a legal background in order to approach the technical issues raised by European Union tax law. This fourth edition contains changes that go beyond a mere update. In particular, it includes an enhanced analysis of the implications of the EU Charter of Fundamental Rights for direct taxes, a new chapter on European tax coordination, a focused analysis of the implications of BEPS and tax transparency for EU tax law and a stronger emphasis of developments in the field of State aids. The authors and editors trust that, with its updated content and tools, this book will remain an indispensable consultation tool also for even the most experienced European direct tax law experts. Michael Lang, professor and head of the Institute for Austrian and International Tax Law, WU Pasquale Pistone, Jean Monnet ad Personam professor at the Institute for Austrian and International Tax Law, WU and associate professor at the University of Salerno Josef Schuch, professor at the Institute for Austrian and International Tax Law, WU Claus Staringer, professor at the Institute for Austrian and International Tax Law, WU [Subject: European Law, Tax Law]

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