

Table of Contents

Preface /9

PART ONE

**IDENTIFYING STANDARDS, TRENDS AND CHALLENGES
OF TAX LEGISLATION / 11**

Theoretical Perspective / 13

Bogumił Brzeziński

Improving Tax Legislation: Some Theoretical Issues / 15

EU and International Perspective / 39

Frans Vanistendael

Structural Challenges for EU Tax Law / 41

Adam Zalasinski

The Basic Principles Governing EU Approximation
of Double Taxation Conventions / 63

Jan J.P. de Goede

What is Going on with Tax Treaties? Standards,
Trends and Challenges / 72

National Perspective / 89

Jörg Manfred Mössner

Tax Legislation in Germany – Procedures, Actors, Results,
Critics / 91

Daniel Deak

Legislating Non-orthodox Taxes / 98

Peter Essers

How to Improve the Legislative Tax Law Process
in the Netherlands / 120

Cezary Kosikowski

Issues Regarding Tax Legislation in Poland / 131

Mariusz Popławski

Current Law-Making Problems at the Municipality-Level
in the Field of Tax Law in Poland / 144

Marina Karaseva (Sentsova)

Modern Trends and Challenges in Russian Tax Legislation / 155

Natalia Soloveva

Decisions of the Highest Courts: Influence on the Development
of Tax Legislation in the Russian Federation / 170

Philip Baker

The UK Tax Law Rewrite: 1995 to 2010 / 180

PART TWO

DEPICTING NATIONAL TAX LEGISLATION / 189

Włodzimierz Nykiel, Małgorzata Sęk

Standards, Trends and Challenges of National Tax Legislation / 191

Nikolaus Neubauer

Depicting National Tax Legislation: Austria / 208

Yang, Guang Ping

Depicting National Tax Legislation: China / 229

Anapaula Trindade Marinho

Depicting National Tax Legislation: France / 249

Steffen Lampert

Depicting National Tax Legislation: Germany / 265

Gabriella Erdos

Depicting National Tax: Hungary / 284

Antonio Uricchio

Depicting National Tax Legislation: Italy / 299

Aiste Medeliene

Depicting National Tax Legislation: Lithuania / 308

Krzysztof Lasiński-Sulecki, Wojciech Morawski, Jowita Pustuł

Depicting National Tax Legislation: Poland / 333

Radu Bufan, Mirela Violeta Buliga

Depicting National Tax Legislation: Romania / 355

Gordana Ilić-Popov, Svetislav V. Kostić

Depicting National Tax Legislation: Serbia / 369

Pedro M. Herrera

Depicting National Tax Legislation: Spain / 386

Cecile Brokelind, Tonie Persson / 397

Depicting National Tax Legislation: Sweden / 397

Selçuk Özgenç

Depicting National Tax Legislation: Turkey / 411

David Salter

Depicting National Tax Legislation: The United Kingdom / 429

Stafford Smiley

Depicting National Tax Legislation: The USA / 457

**The Centre of Tax Documentation and Studies in Łódź
and the Foundation Centre of Tax Documentation
and Studies / 473**