

Contents

Preface 3 rd edition	5
Preface 2 nd edition	6
Preface 1 st edition	7
List of Abbreviations	11
 I. <i>Łukasz Adamczyk</i> The Sources of EU Law Relevant for Direct Taxation	 13
II. <i>Vanessa E. Englmaier</i> The Relevance of the Fundamental Freedoms for Direct Taxation	 43
III. <i>Marie-Ann Kronthaler/Yinon Tzuber</i> The State Aid Provisions of the TFEU in Tax Matters	 93
IV. <i>Mario Tenore</i> The Parent-Subsidiary Directive	 131
V. <i>Matthias Hofstätter/Daniela Hohenwarter-Mayr</i> The Merger Directive	 151
VI. <i>Dimitar Hristov</i> The Interest and Royalty Directive	 175
VII. <i>Sabine Heidenbauer</i> The Savings Directive	 193
VIII. <i>Michael Schilcher/Karoline Spies</i> The Directives on Mutual Assistance in the Assessment and in the Recovery of Tax Claims in the Field of Direct Taxation	 207
IX. <i>Patrick Plansky</i> The EU Arbitration Convention	 237
List of Authors	249
Tables of Equivalences of Relevant Treaty Provisions for Direct Taxation	251
Table of ECJ Case Law	252
Index.....	267