

Table of Contents

List of Abbreviations.....XVII

About the Author XXI

PART 1

GENERAL PART

§ 1. Overview of the Sources of EU Tax Law 1

§ 2. General Principles of EU Tax Law 18

§ 3. The Principle of Equality as Foundation of Tax Law 109

§ 4. Taxpayers’ Fundamental Rights 229

§ 5. Justification of Infringements 297

PART 2

SPECIAL PART

§ 6. Direct Taxation 357

§ 7. Indirect Taxation 410

§ 8. EU Taxes..... 726

PART 3

THE IMPLEMENTATION OF EU TAX LAW

§ 9. Administrative Implementation 729

§ 10. Judicial Implementation and Legal Protection 766

PART 4

CONCLUDING REMARKS

§ 11. Summary..... 789

Index..... 801