

# Contents

<b>Tax Avoidance and Aggressive Tax Planning—Legal or Political Concepts?</b> .....	1
Philip Baker	
<b>What Is a GAAR? A Functional Analysis of General Anti-Avoidance Instruments Based on Legal Comparison</b> .....	11
Christine Osterloh-Konrad	
<b>Abuse of Law in the Field of Customs</b> .....	33
Yves Melin, Jesse De Bruyn, and Line Hammoud	
<b>Abuse of Law in VAT</b> .....	51
Caroline Heber	
<b>Fighting Artificial Transactions Under the Fundamental Freedoms</b> ....	71
Edoardo Traversa and Fabrizio Pascucci	
<b>Fighting Artificial Entities and Residence Under the Fundamental Freedoms and the Unshell Directive</b> .....	95
Adolfo Martín Jiménez	
<b>Some Thoughts About the Case Law of the CJEU and Belgian Courts on the Application of Anti-Abuse Measures Under the Parent/Subsidiary and Interest/Royalty Directive</b> .....	127
Luc De Broe	
<b>The Jurisprudence of the CJEU on the GAAR in the Merger Directive</b> .....	145
Isabelle Richelle	
<b>The General Anti-Avoidance Rule of the EU Anti-Tax Avoidance Directive (ATAD GAAR): Interpretation and Implementation</b> .....	167
Aitor Navarro	



**The Impact of Pillar Two on the Notion of Abuse in International Taxation** ..... 213  
Georg Kofler

**Non-recognition of Abusive and Fraudulent Transactions—A General Principle of European (Tax) Law?** ..... 229  
Wolfgang Schön