

# **Introduction to European Tax Law on Direct Taxation**

edited by

**Michael Lang**

**Pasquale Pistone**

**Josef Schuch**

**Claus Starlinger**

4<sup>th</sup> edition

**Linde**

# Contents

Prefaces .....	V
List of Authors .....	XI
List of Abbreviations .....	XII
Chapter 1	
<i>Lukasz Adamczyk/Alicja Majdańska</i>	
The Sources of EU Law Relevant for Direct Taxation .....	1
Chapter 2	
<i>Pasquale Pistone/Rita Szudoczky</i>	
The Coordination of Tax Policies in the EU .....	27
Chapter 3	
<i>Vanessa E. Englmair</i>	
The Relevance of the Fundamental Freedoms for Direct Taxation .....	53
Chapter 4	
<i>Marie-Ann Kronthaler/Yinon Tzubery</i>	
The State Aid Provisions of the TFEU in Tax Matters .....	95
Chapter 5	
<i>Mario Tenore</i>	
The Parent-Subsidiary Directive .....	133
Chapter 6	
<i>Matthias Hofstätter/Daniela Hohenwarter-Mayr</i>	
The Merger Directive .....	157
Chapter 7	
<i>Dimitar Hristov</i>	
The Interest and Royalty Directive .....	183
Lang et al, Introduction to European Tax Law on Direct Taxation <sup>4</sup>	IX

## Contents

---

### Chapter 8

<i>Michael Schilcher/Karoline Spies/Sabine Zirngast</i>	
Mutual Assistance in Direct Tax Matters .....	203

### Chapter 9

<i>Patrick Plansky</i>	
The EU Arbitration Convention .....	257
Attachment .....	271