

Introduction to European Tax Law on Direct Taxation

edited by

**Michael Lang
Pasquale Pistone
Josef Schuch
Claus Staringer
Alexander Rust
Georg Kofler
Karoline Spies**

7th edition

Linde

Table of Contents

Preface 7th edition	V
List of Authors	VII
List of Abbreviations	XI
Documents	XVII
<i>Łukasz Adamczyk/Alicja Majdańska</i>	
Chapter 1 – The Sources of EU Law Relevant for Direct Taxation	1
<i>Pasquale Pistone/Rita Szudoczky</i>	
Chapter 2 – Coordination of Tax Laws and Tax Policies in the EU	39
<i>Ivan Lazarov</i>	
Chapter 3 – The Relevance of the Fundamental Freedoms for Direct Taxation	65
<i>Alexandra Miladinovic</i>	
Chapter 4 – The State Aid Provisions of the TFEU in Tax Matters	109
<i>Mario Tenore</i>	
Chapter 5 – The Parent-Subsidiary Directive	149
<i>Matthias Hofstätter/Daniela Hohenwarter-Mayr</i>	
Chapter 6 – The Merger Directive	175
<i>Dimitar Hristov</i>	
Chapter 7 – The Interest and Royalties Directive	199
<i>Stephanie Zolles/Valentin Bendlinger</i>	
Chapter 8 – The Anti-Tax Avoidance Directive	221
<i>Karoline Spies/Viktoria Wöhrer</i>	
Chapter 9 – Mutual Assistance in Direct Tax Matters	243
<i>Jean-Philippe Van West</i>	
Chapter 10 – The EU Arbitration Convention and Dispute Resolution Directive	291
Table of CJEU Case Law	309
Index	311