

Preface

2nd edition

The number of judgments of the European Court of Justice in the field of direct taxation continues to grow at a stable pace, bringing technical legal complexity to a system which is reaching maturity on several issues, as proven by the significantly increased number of infringement procedures over the past two years. Global tax transparency is catalyzing the political consensus required for upgrading tax directives that enhance cooperation among Member States. By contrast, the other areas of direct taxation remain largely tied to the schemes of the early days in the history of European tax law, although progress in positive integration in such areas is equally important. The increased complexity of European tax law represents a major barrier to access by all those who are experts in either taxation or European law, but are still not familiar with the legal issues arising from their combination. Similar problems also arise for scholars and practitioners around the world who have realized that European tax law is no longer relevant only for a small academic European tax circle, but has turned into a strategic element for international tax planning in relations with the European Union countries. This textbook has been designed to address such persons and needs, no matter whether students or experienced professionals in Europe or third countries. This second edition updates and upgrades the first one, trying to enhance its use by adding flow charts and a table of cases, while keeping its original structure based on marginal numbers and bold typing, as well as its concise drafting.

We are confident that it will meet the needs of its readers and are grateful for suggestions on how to further improve it.

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*Michael Lang
Pasquale Pistone
Josef Schuch
Claus Staringer*