

Contents

Preface	V
List of Authors	VII
<i>Peter J. Wattel</i>	
The Transfer of Preliminary Ruling Jurisdiction to the General Court of the EU	1
<i>Charlène Herbain/Fabrice Pezet</i>	
The impact of advocates general and their opinions in EU (VAT) law	27
<i>Melchior Wathelet</i>	
Comments on Session 1 – Proceedings at the Court of Justice of the European Union	49
<i>Caroline Heber</i>	
Substance over Form in European VAT Law	59
<i>Jeroen Bijl</i>	
Substance over form in EU and Dutch VAT	69
<i>Sebastian Pfeiffer</i>	
Taxable Persons and Related Issues	93
<i>Walter Hellerstein</i>	
A US State Sales Tax Perspective on Taxable Persons and Related Issues	107
<i>Giorgio Beretta</i>	
Taxable and Non-Taxable Transactions	113
<i>Dominika Pach</i>	
Comments on Case C-282/22 Dyrektor Krajowej Informacji Skarbowej (Recharge Stations for Electric Vehicles)	163
<i>Madeleine Merkx</i>	
Place of supply: Something old, something new, something borrowed, something	167
<i>José Manuel Macarro Osuna</i>	
Taxable Amount and VAT Rates: Recent Developments of the CJEU	191
<i>Andrea Parolini</i>	
Exemptions in VAT Law	227
<i>Marie Lamensch</i>	
Right to deduct	245
Kofler et al (Eds), CJEU – Recent Developments in Value Added Tax 2023, Linde	XIII

Contents

Ine Lejeune

Towards a Uniform Application of the VAT Directive and the Right to Legal Remedy in the EU: Is it Time to Establish a Union Tax Court Modeled after the Unified Patent Court?	271
Series on International Tax Law.....	317