

Preface

The European Court of Justice (ECJ) has had to deal with more and more cases concerning direct taxation in the past years. This growing amount of case law is driven by the increased willingness of national courts to approach the ECJ through preliminary rulings as well as by the fact that the European Commission seems to be more and more willing to initiate infringement procedures against EU Member States. Furthermore, in addition to the provisions on the fundamental freedoms, the provisions on State aid have recently gained more relevance and have triggered additional case law pertinent to direct taxation. As all these cases are of great interest for academics as well as practitioners, they need to be analysed carefully.

From 10 to 12 November 2011 the conference “Recent and Pending Cases at the ECJ on Direct Taxation” took place in Vienna. A great number of experts on European and international tax law accepted our invitation to attend the conference and took part in the discussions. At the conference, cases in the field of direct taxation now pending before or recently decided by the ECJ were presented by experts of the respective countries. The cases involved interpretation issues on the fundamental freedoms, the Merger and the Parent-Subsidiary Directives as well as the provisions on State aid. The national reporters provided insights into the national as well as the European background of the cases. These presentations were the basis for further lively discussions among the international participants. In particular, at the heart of the discussions at the conference were the several pending cases related to exit taxes on companies. Possible consequences of these cases, the future ECJ decisions and future trends in the ECJ case law were discussed and analysed in detail. The results of the conference are published in this book.

The conference would not have been possible without the support of “PricewaterhouseCoopers” and the City of Vienna to whom we would like to express our thanks. In addition, we would like to warmly thank the authors who contributed to the conference by presenting cases from their countries and getting actively involved in the discussions. Furthermore, they supported the entire project and the publication of this book by committing themselves to a strict time schedule. We are also grateful to the Linde publishing house for its co-operation and the quick realization of this book’s publication. Linde has generously agreed to include this book in its catalogue.

Our particular thanks go to Renée Pestuka for the smooth organization of the conference, to Margaret Nettinga, who edited and polished the texts of the authors, and to Karoline Spies, who supported us in deciding on the structure of the conference and in the preparation and publication of this book.

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