

## Preface

The European Court of Justice has had to deal with more and more cases concerning direct taxation and the fundamental freedoms in the last years. This is also due to the fact that the European Commission seems to be more and more willing to criticize national tax law systems and initiate infringement procedures against EU Member States. As all these cases are of great interest for academics as well as practitioners, they need to be analysed carefully.

From 11 to 13 November 2010, 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 national reporters thereby provided insights in the national as well as the European background of the cases. These presentations were the basis for further lively discussions among the international participants. 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 the Special Research Programme “International Tax Coordination” and the City of Vienna.

We would like to express our sincere thanks to the authors who contributed to the conference by presenting the cases from their countries at the conference 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 the co-operation and the quick realization of the publication of this book. 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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