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## ECJ - Recent Developments in Direct Taxation 2014

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von

Michael Lang, Pasquale Pistone, Josef Schuch, Claus Staringer, Alfred Storck

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# Preface

In recent years, the European Court of Justice (ECJ) has had to deal with more and more cases concerning direct taxation. 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. As all these cases are of great interest for academics as well as practitioners, they need to be analyzed carefully.

The conference, “Recent and Pending Cases at the ECJ on Direct Taxation” was held in Vienna on 20 to 22 November 2014. A large 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 from the respective countries. These national reporters provided insights into the national as well as the European background of the cases. Their presentations were the basis for further lively discussions among the international participants. Possible consequences of the pending cases, future ECJ decisions and future trends in the ECJ’s case law were discussed and analyzed in detail. The results of the conference are published in this book.

The conference would not have been possible without 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 actively participating in the discussions. Furthermore, these individuals 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 cooperation and the quick realization of the 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 Eleanor Campbell, who edited and polished the texts of the authors, and to Alexander Zeiler, who supported us in deciding on the structure of the conference and in the preparation and publication of this book.

*Michael Lang  
Pasquale Pistone  
Alexander Rust  
Josef Schuch  
Claus Staringer  
Alfred Storck*