Research Handbook on European Union Taxation Law

Research Handbooks in European Law series

Edited by Christiana HJI Panayi, Professor of Tax Law, Queen Mary University of London, UK, Werner Haslehner, Professor of Law, ATOZ Chair for European and International Taxation, University of Luxembourg, Luxembourg and Edoardo Traversa, Professor of European and International Tax Law and Policy, Faculty of Law and Criminology, UCLouvain, Belgium

Offering a comprehensive exploration of EU taxation law, this engaging Research Handbook investigates the associated legal principles in the context of both direct and indirect taxation. The important issues and debates arising from these general principles are expertly unpicked, with leading scholars examining the status quo as well as setting out a clear agenda for future research.

‘This author would like to strongly recommend to read this work. Whether it is read as a standard book or used as a reference work, the reader, whatever his professional orientation, will find solutions to practical problems, trustworthy and useful theoretical approaches and, of course, suggestions for new research developments.’
– Andrés Báez Moreno, Intertax

‘The book succeeds in the virtually impossible task of meeting the needs of scholars, policymakers, practitioners, and students. Indeed, scholars will enjoy the deep and thought-provoking analyses that will feed their research and inspire new projects. Policymakers will benefit from these analyses when struggling with the design of tax rules that are EU-proof. Practitioners will appreciate the detailed information and may find novel arguments to explore in court cases that may not be found in traditional textbooks. Students will get from this book not only the descriptive information they need to learn the discipline, but also more critical analyses of the rules they are studying, thus stimulating their own critical thinking and providing excellent input for their master’s or doctoral theses. Therefore, this book is simply necessary for any person interested in EU tax law.’
– Jérôme Monsenego, British Tax Review

‘The book is a pluralistic product that combines the rich expertise of leading experts in EU tax law. It is an indispensable collection for practitioners, government officials, scholars, and students to gain a holistic overview of the European legal tax regime starting from the general principles to specific topics in direct and indirect taxation, energy and environmental taxation, as well as administrative procedures.’
– Svitlana Buriak, Common Market Law Review

‘Written in a clear and entertaining style, this book succeeds in providing a solid analytical basis for future debate and research on the subject of EU taxation law. It is a thoughtful and rigorous study that addresses a challenging set of questions for scholars and students. Overall, it is an excellent contribution to the legal literature on European Union law.’
– From the foreword by Koen Lenaerts, President of the Court of Justice

‘The editors and authors of this Research Handbook on European Union Taxation Law, really did a great job in outlining the key issues for research in this area: seminal topics such as general principles, free movement and tax harmonisation are presented in a way that enables scholars and practitioners to quickly find the main materials and approaches in this rapidly growing field of transnational law. This is certainly a great tool, also considering that each chapter is beautifully prepared by a top notch specialist, often with very valuable insider views, in particular about future perspectives, such as tax competition, administrative cooperation and the external dimension of tax matters.’
– From the foreword by Koen Lenaerts, President of the Court of Justice
EU tax policies. I strongly recommend the book.'
– Carlo Garbarino, Bocconi University, Italy and Melbourne Law School, Australia

‘This Research Handbook provides an excellent collection of essays on some of the most fundamental topics in EU tax law. I am certain it will become a reference, not only for those carrying out research in this area, but for students, and practitioners alike.’
– Rita de la Feria, University of Leeds, UK