



European State Aid and Tax Rulings

Liza Lovdahl Gormsen, Director of the Competition Law Forum and Senior Research Fellow in Competition Law, British Institute of International and Comparative Law and Senior Lecturer in Law, University of Manchester, UK

This book investigates whether the European Commission (EC) has the mandate to legislate on direct taxation in sovereign states and ultimately questions whether the EC's enforcement action in recent tax ruling cases, in the area of state aid, respects the rule of law.

'This book will enhance the understanding of the issue at hand and will be of great interest to academics, practicing lawyers working in the field of State aid and tax, national fiscal legislatures, the European Commission and Courts and private entities and their advisors.'

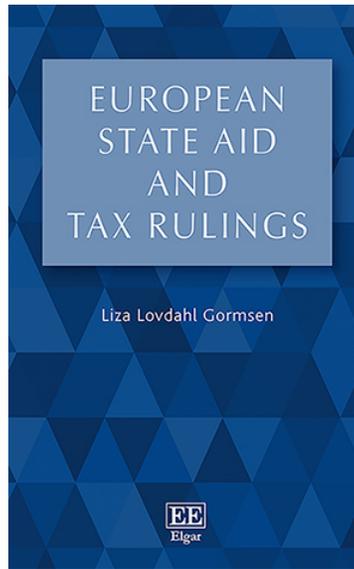
– Miroslava Marinova, European Competition and Regulatory Law Review

'A powerful critique of the European Commission's tax State aid investigations. The book is particularly valuable for tax lawyers, by setting the tax State aid cases in the broader context of the Commission's gradual push towards "creeping competences".'

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'EU State aid law, formerly of interest mostly to competition lawyers, has, in the last few years, intruded into the world of international taxation, in particular by its effects on multinational group companies through a series of high-profile investigations by the European Commission. In a detailed, forensic analysis, Dr Liza Lovdahl Gormsen has produced an excellent critical examination of this interaction of State aid and taxation. This book is highly recommended, in particular for tax specialists seeking to understand this fast-developing subject.'

– Conor Quigley QC, Serle Court, London, UK



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