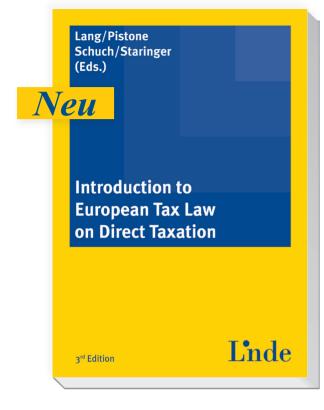
A basic knowledge of European tax law



This concise guide is designed for students and should be useful as well for experienced international tax specialists with little knowledge of European law, European law specialists who are reluctant to approach the technicalities of direct taxation and non-Europeans who deal with Europe for business or academic reasons and need to understand the foundations of European tax law. The authors also consider that this book can be useful to academics without a legal background in order to approach the technical issues raised by European Union tax law.

This **third edition** has been **updated and upgraded**. For the purpose of enhancing the handbook's content and its flexible use, the book contains (flow) charts, a table of all ECJ judgments quoted, indicating the marginal number and chapter in which they have been analysed, and an analytical index. Considering the complexity of European direct tax law and the relevant ECJ case law, the authors and editors believe that such features will also make this handbook an indispensable tool for the most experienced European direct tax law experts.

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