The European Union’s external dimension in matters of direct taxation is one of grey areas. Concepts established and accepted for intra-Union scenarios appear in a different light and strive for refinement, questions of competence are still unanswered and contractual relations with different types of so-called “third countries” – both on the level of the Union and that of the Member States – have to be tested against the demands of Union law. The master theses contained in this volume examine these issues in a structured and successive manner. A comprehensive general report complements these individual chapters and leads the reader to the overall picture of the EU’s external dimension in direct tax matters.

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