A great number of cases pending before the European Court of Justice (ECJ) concern the fundamental freedoms and direct taxation. The ECJ is a driving force in the field of direct tax harmonization and the pending cases, therefore, are carefully analysed by academics and practitioners.

This book discusses the most important cases in the field of direct taxation pending before the ECJ. Moreover, the national background of these cases is discussed and possible infringements of the fundamental freedoms are analysed. The analyses are presented by esteemed national and European tax law experts. They focus on the questions submitted to the ECJ by the national courts and, where available, on the Opinion of the Advocate General. This book goes to the heart of the national tax systems, exposing hidden obstacles to the fundamental freedoms.