

I. Introduction¹

The EU VAT system is founded on two basic principles, namely the principle of VAT as a general consumption tax, and the principle of fiscal neutrality. Based on key elements of the VAT system as it was introduced in the 1960s, they have both been developed by the Court as fundamental principles of the system over an extended period of time, spanning almost five decades. Once exclusions from the tax base, such as exemptions and reduced rates, are introduced, however, these two principles became contradictory. This results in a dialectic struggle, whereby a choice must be made when interpreting VAT rules on exclusions. Interpreting these rules in light of the principle of VAT as a tax on consumption, and its corollary, the principle of strict interpretation, will result in a less neutral system. Interpreting these rules according to the principle of fiscal neutrality will result in further erosion of the tax base and legal uncertainty. The chapter begins by presenting a typology of European VAT principles based upon the jurisprudence of the CJEU. It then assesses that jurisprudence, insofar as exclusions from the tax base are concerned, namely rules on VAT exemptions, and rules on VAT reduced rates, highlighting this dialectic struggle, and identifying both the Court's traditional stand on it, and its more recent approach. An empirical assessment of the hypothesis is then presented, by reviewing a five year sample of cases on the interpretation of the scope of VAT exemptions and identifying for each case whether the CJEU decided on the basis of the principle of fiscal neutrality, or on the basis of the principle of strict interpretation. Whilst not meant to be considered as an accurate method of determining the Court's preferences as regards to interpretative methods, the exercise demonstrates not only a growing preference for fiscal neutrality, but also the increasingly casuistic nature of interpreting VAT rules on exclusions of the tax base. The paper concludes that these tendencies are likely to continue in the event of new economic realities, and that the challenge for the CJEU will be to reach the proper balance between promoting neutrality and eliminating distortions, without creating an environment of legal uncertainty, which will undermine confidence and economic growth.

II. EU VAT Principles

The EU VAT system is founded upon two basic principles, namely the principle of VAT as a general consumption tax, and the principle of fiscal neutrality. Based on key elements of the VAT system as it was introduced in the 1960s, they have both been developed by the Court as fundamental principles of the system over an extended period of approximately five decades.

¹ Earlier versions of this paper, or sections therein, were presented at conferences/seminars held in Trier (March 2013), Leiden (May 2015), as well as in Vienna (December 2015). I am grateful to the organisers and for the comments received therein.

Eu Vat Principles As Interpretative Aids To Eu Vat Rules

Ben Terra, Julie Kajus



Eu Vat Principles As Interpretative Aids To Eu Vat Rules:

EU VAT Principles as Interpretative Aids to EU VAT Rules Rita de la Feria, 2019 The EU VAT system is founded on two basic principles namely the principle of VAT as a general consumption tax and the principle of fiscal neutrality Based on key elements of the VAT system as it was introduced in the 1960s they have been both developed by the Court as fundamental principles of the system over an extended period spanning almost five decades Once exclusions from the tax base such as exemptions and reduced rates are introduced however these two principles became contradictory This results in a dialectic struggle whereby a choice must be made when interpreting VAT rules on exclusions namely interpreting these rules in light with the principle of VAT as a tax on consumption and its corollary the principle of strict interpretation will result in a less neutral system interpreting these rules in line with the principle of fiscal neutrality will result in further erosion of the tax base and legal uncertainty The paper starts by presenting a typology of European VAT principles based upon the jurisprudence of the CJEU It then assesses that jurisprudence insofar as exclusions from the tax base are concerned namely rules on VAT exemptions and rules on VAT reduced rates highlighting this dialectic struggle and identifying both the Court's traditional stand on it and its more recent approach An empirical assessment of the hypothesis is then presented by reviewing a five years sample of cases on the interpretation of the scope of VAT exemptions and identifying for each case whether the CJEU decided on the basis of the principle of fiscal neutrality or on the basis of the principle of strict interpretation Whilst not meant to be taken as an accurate method of determining the Court's preferences as regards interpretative methods the exercise demonstrates not only a growing preference for fiscal neutrality but also the increasingly casuistic nature of interpreting VAT rules on exclusions of the tax base The paper concludes that these tendencies are likely to continue in the face of new economic realities and that the challenge for the CJEU will be to reach the right balance between promoting neutrality and eliminating distortions without creating an environment of legal uncertainty which will undermine confidence and economic growth

Fundamentals of EU VAT Law Ad van Doesum, Herman van Kesteren, Simon Cornielje, Frank Nellen, 2025-02-19 Value added tax VAT is responsible for generating almost EUR 1200 billion per year in tax revenues across the European Union revenues that play a huge role in budgetary policymaking in the Member States This extremely useful book provides not only a thorough description of the current state of EU VAT law but also a detailed explanation of the system's rationale and its legislative provisions It puts the elements of the system in perspective and shows how they are linked to each other The focus lies on the rules which can be deduced from the sources of EU VAT law and on their application in practice The systematic presentation covers such issues and topics as the following sources of EU VAT law including principles derived from CJEU case law principles underlying the EU VAT system relations among the layers of VAT law primary and secondary EU law national law how to apply the VAT legislation and case law allocation of taxing rights place of supply rules invoicing requirements and other administrative obligations exemptions the

taxable amount and the new VAT rates structure the right of deduction of input VAT intra Community transactions importation and exportation e commerce distance sales rules platforms and the one stop shop mechanism immovable property holding companies and dealings in shares and how far a national court must and can go in interpreting national provisions in light of the VAT Directive and the principles underlying the VAT system The book follows the structure of the VAT Directive VAT determination scheme with additional topical chapters on immovable property intra Community transactions importation and exportation of goods and shares and other securities With its detailed attention to the meaning and interpretation of the most prominent legislative provisions and court rulings this book serves as an incomparable guide for practitioners Its emphasis on the rationale and systematics of the EU VAT system and abundance of references to case law and literature make it an indispensable reference for all tax law professionals including legislators judges and researchers

European VAT and the Sharing Economy Giorgio Beretta, 2019-10-24 A breadth of new digital platforms has dramatically expanded the range of possibilities for exchanging anything required by business or personal needs from accommodation to rides In the virtual marketplaces shaped and ruled by these novel matchmakers rather than by a single centralized entity value is created through the granular interaction of many dispersed individuals By allowing instantaneous and smooth interaction among millions of individuals platforms have indeed pushed the digital frontier farther and farther so as to include within it even services once not capable of direct delivery from a remote location such as accommodation and passenger transport Legal disruption is also underway with foundational dichotomous categories such as those between suppliers and customers business and private spheres employees and self employed no longer viable as organizational legal structures This is the essential background of the first book to relate what is synthetically captured under the umbrella definition of sharing economy to key features at the core of European Value Added Tax EU VAT and to look at the feasibility of a reformed EU VAT system capable of addressing the main challenges posed by these new models of production distribution and consumption of goods and services Specifically the study analyses five legal propositions underpinning the current EU VAT system as the following taxable persons taxable transactions composite supplies place of supply rules and liability regimes for collection and remittance of VAT Exploration of these five legal propositions is meant to assess the practical feasibility of shoehorning the main sharing economy business models notably those available in the accommodation and passenger transport sectors into the framework of existing EU VAT provisions The author further draws on the normative standards of equality neutrality simplicity flexibility and proportionality to test the reflexes of the current EU VAT system in the sharing economy domain Opportunities for reform of the current EU VAT system are in turn evaluated with each chapter including cogent proposals in the form of incremental and targeted amendments to the current EU VAT provisions As the first comprehensive analysis of the treatment of the sharing economy for VAT purposes the book provides not only a theoretical framework for future studies in the tax field but also indispensable practical guidance for VAT

specialists confronting daily with the many challenges ushered in by the sharing economy Moreover the various solutions and recommendations advanced in the book offer valuable insights to international and national policymakers dealing with similar issues under other VAT systems

Virtues and Fallacies of VAT: An Evaluation after 50 Years Robert F. van Brederode, 2021-08-09 Value added tax VAT is a mainstay of revenue systems in more than 160 countries Because consumption is a more stable revenue base than other tax bases VAT is less distorting and hence more likely to encourage investment savings optimum labor supply decisions and growth VAT is not without criticism however and faces its own specific technical and policy challenges This book the first to thoroughly evaluate VAT from a global policy perspective after over 50 years of experience with its intricacies offers authoritative perspectives on VAT's full spectrum from its signal successes to the subtle ways its application can undermine revenue performance and economic neutrality The contributors leading tax practitioners and academics examine the key policy issues and topics that are crucially relevant for measuring the success of the tax in the first part of the book including revenue generation and revenue efficiency single rate versus multiple rates susceptibility to fraud exemptions and exceptions compliance cost for businesses policy and compliance gaps in revenue collection adjustment rules caused by the transactional nature of the tax transfer pricing issues treatment of vouchers permanent establishments and holding companies payment of refunds cross border digital transactions and supplies for free or below cost price The second part offers six country reports on New Zealand Japan China Colombia Ethiopia and India to demonstrate the different ways in which VAT operates in a variety of national economies Whether a government is contemplating the imposition of a general consumption tax for the first time or new rules for applying an existing one it is important for policymakers to keep central the aim to design a tax that realizes optimal efficiency and causes minimal distortions This invaluable book serves as an expert guide to VAT policy development in this area It will be welcomed not only by concerned government officials but also by tax professionals both lawyers and accountants and academics in tax law

VAT in the Digital Era Yan Xu, 2024-01-14 VAT in the Digital Era brings together leading scholars and practitioners in the fields of VAT and international taxation to explore possible unilateral and multilateral approaches for the creation of an internationally coordinated framework on VAT on cross border digital supplies

Intermediation of Insurance and Financial Services in European VAT Claus Bohn Jespersen, 2011-01-01 The current European VAT legislation encompassing insurance and financial services including intermediation thereof dates back to the adoption of the Sixth VAT Directive in 1977 The definitions do not however encompass the current complexity of insurance and financial transactions This has resulted in considerable confusion for fiscal authorities and for businesses when deciding upon the application of the VAT exemption As the correct VAT treatment has a significant economic impact on businesses a great number of cases have been referred to the Court of Justice of the European Union This is also the reason why the European Commission presented its proposal for the future treatment of insurance and financial services including intermediation

thereof in November 2007 The political process has not yet been finalised and if the Commission's proposal is agreed upon the question of understanding the definitions still exists This book deals with the exemption for intermediation of insurance and financial services within European VAT This implies analysing the methods of interpretation applied by the Court of Justice of the European Union when interpreting the provisions regarding insurance and financial services Furthermore the current definitions for intermediation of insurance and financial services as provided for in the VAT Directive are analysed and conclusions are made in order to define a single concept of intermediation These analyses are followed by various practical scenarios from case law of the Member States concerning intermediation of insurance and financial services Finally comments based on the analyses carried out are given on the European Commission's proposal for amending the VAT Directive and the accompanying Regulation regarding intermediation of insurance and financial services

The Dynamics of Taxation Glen Loutzenhiser, Rita de la Feria, 2020-10-15 This book brings together a landmark collection of essays on tax law and policy to celebrate the legacy of Professor Judith Freedman It focuses on the four areas of taxation scholarship to which she made her most notable contributions taxation of SMEs and individuals tax avoidance tax administration and taxpayers rights and procedures Professor Freedman has been a major driving force behind the development of tax law and policy scholarship not only in the UK but worldwide The strength and diversity of the contributors to this book highlight the breadth of Professor Freedman's impact within tax scholarship The list encompasses some of the most renowned taxation experts worldwide they include lawyers economists academics and practitioners from Britain Canada Portugal Australia Germany Italy Malta Ireland and Ukraine

A Guide to the European VAT Directives Ben Terra, Julie Kajus, 2012

Fundamentals of EU VAT Law Frank Nellen, Ad van Doesum, Simon Cornielje, Herman van Kesteren, 2020-08-19 Parties to cross border disputes arising anywhere in the vast Portuguese speaking world a community of more than 230 million in a space that offers a wide array of investment opportunities across four continents increasingly seek Portugal as their preferred seat of arbitration A signatory to all relevant international conventions Portugal has proven to be an arbitration friendly jurisdiction This volume is the first and so far only book in English that provides a thorough in depth analysis of international arbitration law and practice in Portugal Its contributing authors are among the most highly regarded legal names in the country including scholars arbitrators and practitioners The authors describe how international arbitration proceedings are conducted in Portugal what cautions should be taken and what procedural strategies may be suitable in particular cases They provide insightful answers to questions such as the following What matters can be submitted to arbitration under Portuguese law What are the validity requirements for an arbitration agreement How do the State courts interact with arbitration proceedings and what is the attitude of such courts toward international arbitration What are the rules governing evidentiary matters in arbitration How is an arbitration tribunal constituted How are arbitrators appointed How may they be challenged How can an international arbitral award be recognized and enforced How does the Portuguese

legal system address the issue of damages and what specific damages are admitted How are the costs of arbitration proceedings estimated and allocated The book includes analyses of arbitration related to specific fields of the law notably sports administrative tax intellectual property rights especially regarding reference and generic medicines and corporate disputes Each chapter provides for the topics it addresses an examination of the applicable laws rules arbitration practice and views taken by arbitral tribunals and state courts as well as those of the most highly considered scholars As a detailed examination of the legal framework and of all procedural steps of an arbitration in Portugal from the drafting of an arbitration agreement to the enforcement of an award this book constitutes an invaluable resource for parties involved in or considering an international arbitration in this country The guidance that it seeks to provide in respect of any problem likely to arise in this context can be useful to arbitrators judges academics and interested lawyers

Abuse of Law in European Taxation Isabelle Richelle,Wolfgang Schön,Edoardo Traversa,2025-05-19 This book explores the meaning and the impact of the concept of abuse of law in European taxation Fighting abusive arrangements has gained prominence along three different dimensions as a methodological tool to constrain access to tax benefits under EU law as a ground of justification for disadvantageous treatment of cross border activities and investment and as a policy goal underlying recent EU tax legislation The contributors to this book leading academics and practitioners from different European countries discuss the most burning issues concerning the prohibition of abuse in tax matters Starting from a general clarification of notions like tax avoidance and aggressive tax planning and informed by a deep diving comparative analysis of the concept of abuse the authors examine special anti avoidance rules both in EU legislation on indirect taxes and under the existing EU corporate tax directives Furthermore the authors shed a critical light on the effect of European fundamental freedoms on national anti abuse provisions Last but not least the impact of the recently introduced Global Minimum Tax GloBE on the operation of anti abuse rules receives scrutiny In the end the book tries to answer whether these different fields of application are informed by a unified notion of fiscal abuse Given the world wide momentum behind the fight against fiscal fraud and tax avoidance the analytical approach of this book bringing together different strands of legislature and jurisprudence will be of substantial value for the work of both practitioners and scholars in the field of EU taxation

Towards a Neutral Formulary Apportionment System in Regional Integration Shu-Chien Chen,2023-03-09 International tax regimes and practices are heavily criticized for failing to fairly levy corporate tax on giant multinational taxpayers in the current globalized and digitalized world This important and far seeing book demonstrates how formulary apportionment FA an approach by which a multinational corporation pays each jurisdiction s corporate tax based on the share of its worldwide income allocated to that jurisdiction can achieve the much sought goal of aligning value creation and taxation The author through an intensive analysis of the European Union s EU s Common Consolidated Corporate Tax Base CCCTB Directive Proposal s and comparison to the United States US s formulary apportionment experience shows how the perceived problems with an FA

system can be overcome and lays out the necessary elements for its feasibility. With detailed attention to the debates around formulary apportionment and its theoretical foundations, the book provides a blueprint for rebuilding the normative framework for the EU's tax reform by clearly analysing the implications of the following and more: theorising public benefits to be represented by taxation; reorganising different economic theories about tax neutrality and tax justice; advancing the comparative legal research methodology to analyse law reform by combining the functional approach and the problem-solving approach; designing the logical formulary apportionment system for digital economy; ensuring the removal of the incentive for multinationals to shift reported income to low tax locations; reducing the tax system's complexity and the administrative burden it imposes on firms; eliminating transfer pricing complexity for intra-firm transactions; achieving equal weighting of the sales factor, the labour factor and the asset factor in the formula; application of destination-based rule for attributing the sales factor; and replacing the traditional permanent establishment nexus with a factor presence nexus. The presentation incorporates extensive comparison between the EU's formulary apportionment tax reform option and FA systems existing in the United States (US) at state level, including reference to relevant US case law and legislation. As a possible option to address the problem of base erosion and profit shifting (BEPS), formulary apportionment is gaining increasing acceptance and attention. This book will prove invaluable to taxation authorities, tax practitioners and scholars in its deeply informed and systematic guidance on good practices and prevention of problematic experiences in establishing and implementing an effective and market neutral FA system.

EU Value Added Tax Law KPE Lasok, 2020-08-28. This meticulously researched book provides a practical commentary on and analysis of the harmonised system of Value Added Tax (VAT) in the European Union and each of its Member States. Written by a team of expert practitioners led by KPE Lasok, QC, an authority on European law with extensive practical experience of VAT and Customs cases, this book is destined to become the reference work of choice on VAT for both practitioners and scholars.

Insurance in European VAT Marta

Papis-Almansa, 2016-11-30. Insurance constitutes a significant part of the financial services sector and is one of the foundations of modern economy and society. In the design of tax laws, however, whether and how to tax insurance is a complex issue that has become particularly controversial in the area of value added tax (VAT). In the European Union, as in most of the world, insurance is exempt from VAT, but New Zealand and Australia do not follow this practice. Given that New Zealand's simple comprehensive goods and services tax (GST) called the world's purest value added tax and its modified Australian version do not appear to suffer from the shortcomings in efficiency and effectiveness that plague European VAT, a comparison of the two systems is in order. This book is not only the first comparative in-depth study of the treatment of insurance in the two systems but also the first comprehensive legal research devoted to the treatment of insurance in EU VAT published in English. Among the underlying issues and topics treated by the two systems covered are the following: who has a right to deduct input VAT in relation to supplies inherent in insurance arrangements and to what extent what constitutes a supply of

insurance and consideration for such a supply what transactions fall within the scope of the VAT Directive's exemption for insurance and drawing a line between insurance and saving The analysis is grounded in a methodology in which concepts of European VAT are compared with concepts performing the same function in the Australian and New Zealand GST laws The author concludes with proposals for reform in EU VAT in the light of experience in these two major non EU countries Given that it has been proven that exemptions from VAT such as insurance cause a significant number of economic distortions and inefficiencies this study represents a major contribution to a topical debate in European VAT law It will be welcomed by taxation authorities interested policymakers practitioners and scholars not only in Europe but worldwide

Preliminary References to the Court of Justice of the European Union and Effective Judicial Protection Clelia Lacchi, 2020-09-09 The preliminary reference procedure under Article 267 TFEU is the keystone of the EU judicial system and its legal order Based on a dialogue between the Court of Justice and national courts it is strictly linked to the protection of the rights that individuals derive from EU law This book focuses on this procedure from the perspective of the right to effective judicial protection in light of Article 19 1 second subparagraph TEU and Article 47 of the Charter of Fundamental Rights of the EU It explores the level of protection that is ensured to individuals in order to access to the Court of Justice through preliminary references on the validity of EU acts and on the interpretation of EU law The book offers a threefold perspective on preliminary references through an analysis of the case law of the Court of Justice itself of the European Court of Human Rights in relation to Article 6 1 ECHR and of the constitutional courts of Austria Croatia Czech Republic Germany Slovakia Slovenia and Spain where the national courts' refusals to refer can lead to the violation of national constitutional rights It further investigates the obligations for Member States and national courts in the framework of the preliminary reference procedure and how the right to effective judicial protection affects them The examination outlines the implications that could flow from the recognition of a right for individuals to have a question referred to the ECJ as part of the right to effective judicial protection under EU law in particular its nature and its enforcement Building upon the existing system of sanctions for the violations of the obligation to submit a preliminary question the book advances some proposals to rethink the current system of remedies

Adequação Tributária do Brasil às Diretrizes da OCDE Guilherme Navarro, 2022-06-24 O

Conselho da Organização para a Cooperação e Desenvolvimento Econômico OCDE na sua sessão de 25 de janeiro de 2022 abriu as discussões sobre a entrada do Brasil naquela Organização sublinhando aguardar que o país aproveite o processo de adesão para adotar as alterações legislativas necessárias a esse intuito Em paralelo sabe-se que um dos principais projetos legislativos em andamento no Brasil é da Reforma Tributária em especial no campo da tributação indireta visando a eliminação da complexidade jurídica e das ineficiências econômicas Mostrando-se oportuna uma reforma que busque o alinhamento do Brasil aos standards da OCDE e visando contribuir com esse objetivo a presente obra formula uma metodologia pela qual a legislação tributária brasileira e as propostas legislativas em curso ou futuras possam se submeter a uma clivagem de conteúdo

luz das diretrizes constantes nas Orientações Internacionais IVA IBS da OCDE A abordagem estuda as diretrizes em matéria de IVA e o atual modelo tributário brasileiro apontando a presença de impostos tipo IVA no ordenamento jurídico português coteja os impostos tipo IVA do Brasil e as principais propostas de reforma tributária ora postas a debate no país com as diretrizes das Orientações Internacionais para efeito de identificação dos pontos de convergência divergência entre as sistêmicas e por fim apresenta um esboço de reformulação do regime tributário brasileiro com o múnimo de alteração constitucional

European Tax Law, Volume 1 Peter J. Wattel, Otto Marres, Hein Vermeulen, Dennis Weber, 2022-10-23 Ben Terra 1946 2019 was professor of tax law at the universities of Amsterdam UvA the Netherlands and Lund Sweden Peter Wattel is Advocate General in the Supreme Court of the Netherlands State Councillor extraordinary in the Netherlands Council of State and professor of EU tax law at the Amsterdam Centre for Tax Law ACTL University of Amsterdam Sjoerd Douma is professor at the ACTL Director of the Adv LLM programme in International Tax Law at Amsterdam Law School and partner at Lubbers Boer Douma in The Hague Otto Marres is professor at the ACTL and tax lawyer at Meijburg Co Amsterdam Hein Vermeulen is Director of PwC's EU Direct Tax Group Amsterdam Dennis Weber is professor of European Corporate Taxation at the ACTL and of counsel at Loyens Loeff The eighth edition of this leading textbook brings its comprehensive and systematic survey of European Tax Law up to March 2022 With its critical discussion of the EU tax rules and of the European Court's case law in tax matters it surpasses every other textbook on EU Tax Law in its clarification and analysis of the implications of the EU Treaties and secondary EU law for national and bilateral tax law The in-depth coverage of Volume I includes the following 1 The far-reaching consequences of the EU free movement rights the EU State aid prohibition the EU Charter of Fundamental Rights and the general principles of EU law for national tax law tax treaties national tax procedure State liability and relations with third States 2 Secondary EU law in force and proposed on direct taxes Parent Subsidiary Directive Tax Merger Directive Interest and Royalties Directive cross border tax dispute settlement instruments the Anti Tax Avoidance Directive and pending company tax proposals 3 Automatic exchange of information and other administrative assistance in the assessment and recovery of taxes between the EU Member States 4 Soft Law on Harmful Tax Competition Procedural matters and the extent of judicial protection are emphasized throughout this volume This new edition will continue to be of immense value to law school and university programmes in international tax law and in European Union law and for practice Volume II 2021 of this book covers harmonization of indirect taxation energy taxation and capital duty as well as administrative cooperation in the field of indirect taxation

A Companion to European Union Law and International Law Dennis Patterson, Anna Södersten, 2016-03-15 Featuring contributions from renowned scholars A Companion to European Union Law and International Law presents a comprehensive and authoritative collection of essays that addresses all of the most important topics on European Union and international law Integrates the fields of European Union law and international law revealing both the similarities and differences Features contributions from renowned scholars in the fields of EU law and international

law Covers a broad range of topical issues including trade institutional decision making the European Court of Justice democracy human rights criminal law the EMU and many others

CJEU - Recent Developments in Value Added Tax

2017 Michael Lang,Pasquale Pistone,Alexander Rust,Josef Schuch,Claus Staringer,Patrice Pillet,2018-08-10 The most important and recent judgments of the CJEU Considering the ever increasing importance of indirect taxation as a source of revenue for governments the intensifying complexity of legal framework and the proliferating number of countries adopting indirect taxation it is essential to scrutinize how the law is actually applied in practice The primary driving force in this area is undoubtedly the Court of Justice of the European Union This book analyses selected topics e g the Charter of Fundamental Rights of the European Union and VAT taxable base and rates exemptions and deductions by examining the most prominent and recent judgments of the Court of Justice of the European Union Experts from all over the world not just from academia but also government representatives and tax practitioners have provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis

Direct Effect in EU Law

Daniele Gallo,2024-12-18 Direct Effect in EU Law is the first book in English to thoroughly examine this revolutionary legal principle tracing direct effect s evolution throughout the multiform process of European integration A founding doctrine of EU constitutional law and the driving force of the EU legal system direct effect enables individuals and companies to invoke their rights before domestic authorities and the Court of Justice of the EU CJEU Yet while the doctrine of direct effect remains the backbone of the EU legal system it lacks clear legal framing by the CJEU Emphasizing the need for the CJEU to fully articulate and systematize direct effect as to its core components and consequences the book advocates for an innovative understanding of such principle that acknowledges its transformative impact on EU law It bridges theory and practice drawing upon the CJEU rulings dating from the 1950s up to 2024 The book reconstructs direct effect beyond the doctrine originating from Van Gend Loos and ultimately puts forward solutions for its principled comprehension and enforcement

CJEU - Recent Developments in Value Added Tax 2018 Michael Lang,Pasquale Pistone,Alexander Rust,Josef Schuch,Claus Staringer,Patrice Pillet,2019-07-24 The most important and recent judgments of the CJEU Considering the ever increasing importance of indirect taxation as a source of revenue for governments the intensifying complexity of the legal framework and the proliferating number of countries adopting indirect taxation it is essential to scrutinize how the law is actually applied in practice The primary driving force in this area is undoubtedly the Court of Justice of the European Union This book analyses selected topics e g the Charter of Fundamental Rights of the European Union and VAT taxable base and rates exemptions and deductions by examining the most prominent and recent judgments of the Court of Justice of the European Union Experts from all over the world not just from academia but also government representatives and tax practitioners have provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis

Eu Vat Principles As Interpretative Aids To Eu Vat Rules: Bestsellers in 2023 The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the fascinating narratives that have charmed audiences this year. Eu Vat Principles As Interpretative Aids To Eu Vat Rules : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Eu Vat Principles As Interpretative Aids To Eu Vat Rules : Taylor Jenkins Reid's "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reid's absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Eu Vat Principles As Interpretative Aids To Eu Vat Rules : Delia Owens' "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and suspenseful novel that will keep you speculating until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

<https://cmsemergencymanual.iom.int/files/browse/fetch.php/big%20data%20victor%20mayer%20schonberger%20pdf.pdf>

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