Record Nr. UNINA9910676685603321 The power to tax in Europe / / edited by Anders Hultqvist, Johan **Titolo** Lindholm Pubbl/distr/stampa London:,: Bloomsbury Academic,, 2023 Descrizione fisica 1 online resource (288 pages) Swedish Studies in European Law Collana 343.04 Disciplina Soggetti Taxation - Law and legislation Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia 1. Introduction Anders Hultqvist and Johan Lindholm -- 2. Squaring the Nota di contenuto Constitutional Circle: An Overview of EU Fiscal Powers Johan Lindholm -- 3. Does the EU Have a Legitimate Power to Enact Direct Taxes? Ricardo Garcia Anton -- 4. The Legitimacy of the EU's Tax-Based Own Resources Francois Barreau -- 5. From the Governance of National Tax Systems to Governing Through European Taxation: A Justification for the EU's Power to Levy Taxes Jussi Jaakkola -- 6. Between Form and Substance: At the Root of the Limits of the EU Taxing Powers Francesco Farri -- 7. The Reform of EU Own Resources under the Next Generation EU Programme: A Suitable Moment for the Introduction of a European Tax? Claudio Sciancalepore -- 8. A New System of EU Tax-Based Own Resources: How does it Affect the Fiscal Sovereignty of Member States? Mariya Senyk -- 9. Reconceptualising the Principle of Equality in EU Tax Law Cristina Trenta -- 10. The Power to Tax in International and EU Tax Law: Who is Sitting Behind the Wheel? Cecile Brokelind -- 11. Interpretation of EU (Direct) Tax Directives: The Judges Will Decide Jasper Korving -- 12. Legal Standards and EU Tax Law Stefan Olsson --13. Is the OECD Able to Exert Influence on the Essence of OECD-Inspired EU Secondary Law? Stefanie Geringer. Sommario/riassunto This open access book is the seventeenth volume in the Swedish Studies in European Law, reflecting the series aim to explore the variety of issues and dilemmas that European law faces in specific areas of EU

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