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Nota di contenuto	The historical background to EU corporate tax law -- EU corporate tax legislation -- The common consolidated corporate tax base -- The court of justice and the development of EU corporate tax law -- Tax obstacles to the cross-border movement of companies : direct investment -- Tax obstacles to cross-border portfolio investment -- Reorganisations under EU tax law -- Tax avoidance and EU law -- EU corporate tax law : interim conclusions and thoughts.
Sommario/riassunto	How does EU law affect Member State corporate tax systems and the cross-border activities of companies? This unique study traces the historical development of EU corporate tax law and provides an in-depth analysis of a number of issues affecting companies, groups of companies and permanent establishments. Existing legislation, soft-law and the case-law of the Court of Justice are examined. The proposed CCCTB Directive and its potential application through enhanced co-operation are also considered. In addition to the tax

issues pertaining to direct investment, the author examines the taxation of passive investment income, corporate reorganisations, exit taxes and the restrictive effect of domestic anti-abuse regimes. By doing so, the convergences and divergences arising from the interplay of EU corporate tax law and international tax law, especially the OECD model, are uncovered and highlighted.

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