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company law : the impact of the Centros line of case law and its concept of "abuse of law" -- Wolf-Georg Ringe -- Sparking regulatory competition in European company law : a reponse -- John Vella -- Abuse of law in the context of European insolvency law -- Horst Eidenmuller -- Abuse of European insolvency law : a discussion -- John Armour -- Abuse of rights in EU law : some reflections with particular reference to financial law -- Takis Tridimas -- Comments on abuse of rights in EU law -- Pierre Schammo -- Emsland-Starke abuse of law test in the law of agriculture and free movement of goods -- Panos Koutrakos -- Notion of and a general test for abuse of rights : some normative reflections -- Jukka Snell -- Abuse of law in EU private law : a (re-)construction from fragments -- Axel Metzger -- Comments on "abuse of law" in EU private law -- Simon Whittaker -- Rejection of abuse in international civil procedure -- Gilles Cuniberti -- The discreet influence of abuse of law in international civil procedure -- Gilles Cuniberti -- "Prohibition of abuse of law" : a new general principle of EU law -- Jonathan Faull -- "Abuse of law" in the context of the free movement of workers -- Katja S. Ziegler -- Comments on abuse of law and the free movement of workers -- Eleanor Spaventa -- Citizenship of the Union : above abuse? -- Cathryn Costello -- Some comments on the idea of a general principle of Union law prohibiting abuses of law in the field of free movement for Union citizens -- Michael Dougan -- Anatomy of tax avoidance counteraction : abuse of law in a tax context at member state and European Union level -- Judith Freedman -- Abuse of law in the context of indirect taxation : from (before) Emsland-Starke 1 to Halifax (and beyond) -- Pasquale Pistone -- Abuse of law in the context of indirect taxation : why we need the subjective intention test, when is combating abuse an obligation and other comments -- Dennis Weber -- Cadbury Schweppes and abuse from an EU tax law perspective -- Frans Vanistendael -- Cadbury Schweppes and abuse : comments -- Richard Lyal -- Cadbury Schweppes' line of case law from the member states' perspective -- Michael Lang -- Cadbury Schweppes : breach, abuse justification and why they are different -- Julian Ghosh -- Single principle of abuse in European Union law : a methodological approach to rejecting a different concept of abuse in personal taxation -- Ana Paula Dourado -- Is there a role for a European principle prohibiting abuse of law in the field of personal taxation? : a comment -- Edwin Simpson -- State aid, taxation and abuse of law -- Timothy Lyons -- Comments on state aid, taxation, and abuse of law -- Conor Quigley.

Sommario/riassunto

The Court of Justice has been alluding to 'abuse and abusive practices' for more than thirty years, but for a long time the significance of these references has been unclear. Few lawyers examined the case law, and those who did doubted whether it had led to the development of a legal principle. Within the last few years there has been a radical change of attitude, largely due to the development by the Court of an abuse test and its application within the field of taxation. In this book, academics and practitioners from all over Europe discuss the development of the Court's approach to abuse of law across the whole spectrum of European Union law, analysing the case-law from the 1970s to the present day and exploring the consequences of the introduction of the newly designated 'principle of prohibition of abuse of law' for the development of the laws of the EU and those of the Member States