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Collana	MPI Studies in Tax Law and Public Finance, , 2196-002X ; ; 12
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Soggetti	Business enterprises - Taxation Business tax - Law and legislation Finance - Law and legislation Law - Europe Business Taxation and Tax Law Financial Law European Law
Lingua di pubblicazione	Inglese
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Livello bibliografico	Monografia
Nota di contenuto	Philip Baker – Fighting Tax Avoidance and Aggressive Tax Planning -- Christine Osterloh-Konrad – What is GAAR? a Comparative Approach -- Yves Melin/Jesse De Bruyn/Line Hammoud – Abuse of Law under European Customs Law -- Caroline Heber – Abuse of Law in VAT -- Edoardo Traversa – Fighting Artificial Transactions under the Fundamental Freedoms -- Adolfo Martin Jimenez – Fighting Artificial Entities and Residence under the Fundamental Freedoms and the Unshell-Directive -- Luc de Broe – The Jurisprudence of the CJEU on the GAARs in the Parent/Subsidiary Directive and the Interest/Royalty Directive -- Isabelle Richelle – The Jurisprudence of the CJEU on the GAAR in the Merger Directive -- Aitor Navarro – Implementation and Interpretation of Art. 6 ATAD -- Georg Kofler – The Impact of Pillar 2 on the Notion of Abuse in International Taxation -- Wolfgang Schön – Non-Recognition of Abusive and Fraudulent Transactions – a General Principle of European Law.
Sommario/riassunto	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.

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