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Autore	HÜGEL, Hans-Otto
Titolo	Untersuchungsrichter, Diebsfänger, Detektive : Theorie und Geschichte der deutschen Detektiverzählung im 19. Jahrhundert / Hans-Otto Hügel
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Autore	Sumrada Slavnic Nana
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Nota di contenuto	; Introduction -- EU capital transaction policy : basic terminology -- The EU capital transactions principles : the European Court of Justice's

regulatory premises -- Towards a future (non-)harmonization -- ;
Conclusion: From transaction-based origins to a more asset-based capital policy : implementing effective value of capital movements and the EU fundamental freedoms.

Sommario/riassunto

"The basic premise of this book is the existence of the EU regime for capital transactions - which also concerns direct taxation - consisting of both capital transactions regulation within the European Union and harmonized and non-harmonized regulation of direct taxation. The book develops the idea of such parallel existence of liberalization and direct taxation policies by exposing the current EU capital liberalization regime and its objectives and effects, as well as policy elements of the EU taxation regime. It compares and contrasts the building blocks of EU capital and taxation regimes with the OECD and the WTO regimes, in so far as possible. Moreover, the author draws upon her experience as a fourth referendaire at the European Court of Justice to demonstrate how, on the subject of direct tax, the Court only interprets the EU fundamental freedoms and principles. Furthermore, the book tests how certain common features of the EU regulation of capital and taxation are applicable in terms of a future EU policy in the area of capital transactions and direct taxation, in particular within a CCCTB or a CCTB environment and in the context of the OECD BEPS project. The BEPS initiative is discussed in terms of its methodological value for the interpretation of the balance of taxation powers of Member States, as well as the premises of coordination, non-discrimination and abuse, the three interpretative pillars of future EU taxation policy defined in the book. The book concludes by proposing a methodological alternative to the Court's appreciation of tax matters, particularly from the perspective of EU fundamental freedoms and the entitlement to such freedoms."-- Back cover.