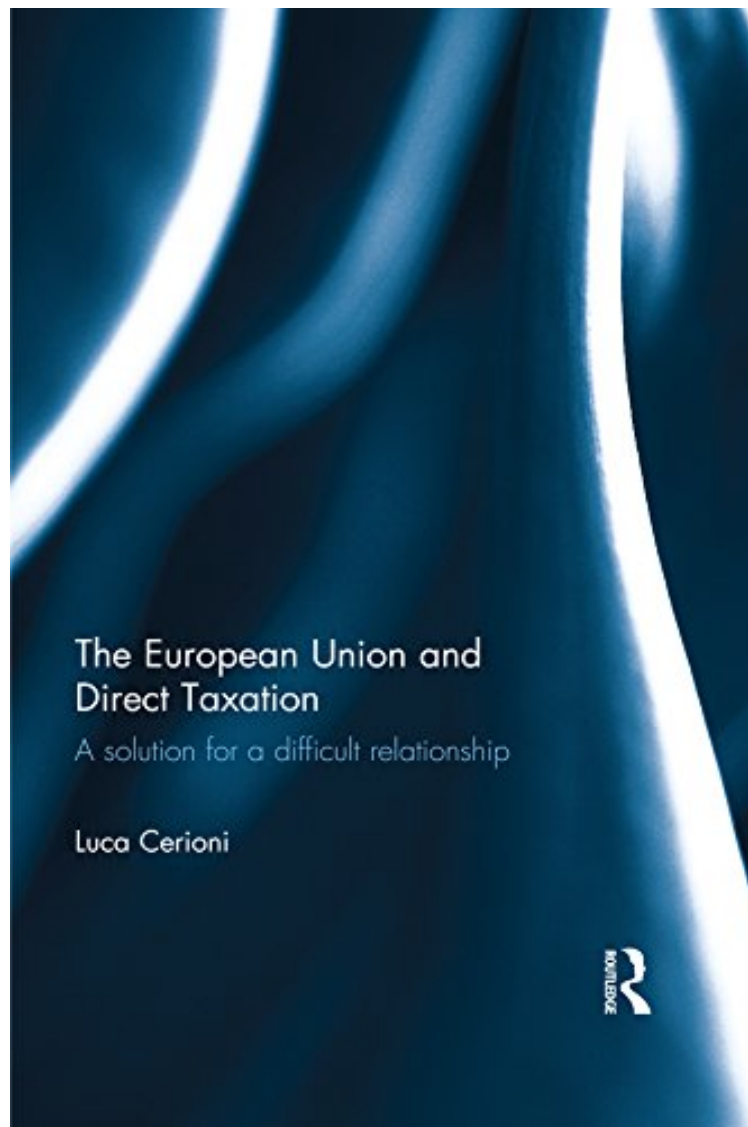


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Luca Cerioni

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Luca Cerioni : The European Union and Direct Taxation: A Solution for a Difficult Relationship before purchasing it in order to gage whether or not it would be worth my time, and all praised The European Union and Direct Taxation: A Solution for a Difficult Relationship:

Within the European Union, direct taxation is an area which often provokes controversy due to tensions between the

tax sovereignty of the individual Member States and the desire for an integrated internal market. This book offers a critical review of the legislative and case-law developments in this area at the EU level, and reviews the European Commission's proposed solutions in light of their concerns regarding the proper functioning of the EU's internal market. Luca Cerioni set out a series of benchmarks determined from the objectives expressed by the European Commission, including: the elimination of double taxation and double non-taxation; the simplification of cross-border tax compliance; the reduction of abusive forum-shopping practices and general aggressive tax planning strategies; legal certainty for all businesses and individuals carrying on activities and receiving income in more than one EU Member State. Cerioni uses these benchmarks to ask which Directives and/or rulings have left legal uncertainty, and which have ended up creating or increasing the scope for aggressive tax planning. The book puts forward a comprehensive solution for a new optimal regime relating to tax residence, which would contribute to the EU project to the mutual benefit of Member States and taxpayers. As a thorough and critical discussion of EU tax rules in force, and of the European Court's case law in direct taxation, this book will be of great use to academic researchers and students of EU law, tax practitioners, and policy-makers at the EU and national level.

About the Author Luca Cerioni, Lecturer in Tax Law, School of Law, University of Edinburgh. He was previously the winner of the Rita Levi Montalcini research grants programme for the legal studies area in the Department of Management, Faculty of Economics at the Università Politecnica delle Marche, Italy.