

Content

Preface	V
List of authors	VII
<i>Edoardo Traversa/Kim Van de Velden</i> Belgium: Commission vs. Belgium (2) and the Verest and Gerards cases	1
<i>Danuše Nerudová</i> The Czech Republic: Preliminary ruling referred by the Czech Supreme Administrative Court – joint cases: Aco Industries (C-80/13) and Strojírny Prostějov, a.s. (C-53/13)	25
<i>Søren Friis Hansen</i> Denmark: Recapture of Losses from a foreign PE transferred to a Company within the Group	35
<i>Guy Gest</i> French Rental Housing Investment Tax Incentives and Free Movement of Capital	45
<i>Erik Röder</i> Germany: The Wagner-Raith (C-560/13) and Grünewald (C-559/13) cases	63
<i>Daniel Deák</i> Special Industries Levies under Review from the Perspective of EU Law (C-385/12 Hervis Case)	83
<i>Jón Elvar Guðmundsson</i> The Icelandic Case: E-14/13	103
<i>Guglielmo Maisto</i> C-344/13, C-367/13, Blanco and Fabretti	117
<i>Daniël Smit</i> The 150km Requirement under the Dutch 30% Wage Tax Facility C-512/03 (Sopora)	131

<i>Eric Kemmeren</i> The Netherlands: Must a Fiscal Unity with a Company in Another Member State Be Allowed? (Cases C-39/13 [SCA Group], C-40/13 [X AG] and C-41/13 [MSA International])?	149
<i>Eivind Furuseth</i> Case E-3/13 and E-20/13 Fred. Olson	177
<i>Ana Paula Dourado/Ana Gabriela Rocha</i> Recent and Pending Cases at the ECJ on Direct Taxation: Portugal (Case C-343/13)	193
<i>Romana Schuster/Aurelian Opre</i> Case C-331/2013 Nicula pending before ECJ: Does the latest version of the Romanian pollution tax breach the principle of legal certainty?	201
<i>José Manuel Almudí Cid</i> Taxation of Non-Residents' Capital Gains on the Sale of a Permanent Residence	213
Schriftenreihe zum Internationalen Steuerrecht.....	223