



Curbing 'Abusive' International Tax Planning Under EU Law: The case of the Merger Directive

By English, Joachim



CISS, 2012. Book Condition: New. Este libro trata de la cláusula anti-elusión de artículo 15 de la Directiva sobre fusiones de la UE, que se considera que es el reflejo más refinado de esa doctrina en la ley de impuestos directos. En la obra se examina en primer lugar el concepto de la evasión fiscal en general, y el de la Directiva sobre fusiones, en particular y se analiza críticamente el enfoque de la doctrina del Tribunal de Justicia de la UE. Asimismo, en el texto se ponen de relieve las implicaciones de artículo 15 de la Directiva sobre fusiones nacionales con respecto a las normas contra la evasión o a las doctrinas que se aplican a operaciones transfronterizas de reorganización y al posible efecto directo y de carácter obligatorio de estas y otras 'anti-impuestos abuse', así como las cuestiones de la carga de la prueba y la admisibilidad de las presunciones legales de la evasión fiscal. Incluye una selección de las principales sentencias del Tribunal de Justicia de la Unión Europea sobre las cuestiones tratadas en la obra.



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