

Procedural Rules in Tax Law in the Context of European Union and Domestic Law

*Edited by
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Preface

This book is the outcome of a conference on the topic 'Procedural Rules in Tax Law in the Context of European Union Law and Domestic Law' organized by the Institute for Austrian and International Tax Law of the WU (Vienna University of Economics and Business). The conference was held on 2–4 July 2009 in Rust, Austria with more than fifty participants from Europe, Russia and the USA.

We were honoured by the presence of experts representing more than twenty countries in the world, most of whom prepared oral presentations and national reports. They displayed enormous discipline in completing their contributions according to the guidelines and participated in the discussions at the conference with considerable enthusiasm. The knowledge shared at the conference benefited not only the participants themselves, but also manifested itself in the papers included in this volume, which were completed right after the conference. May we therefore take this opportunity to warmly thank all the colleagues who have contributed to the conference and to the publication of this book as well as Margaret Nettinga, who patiently edited and polished all the chapters in this book.

The inspiration for this conference came from the fact that European Union law barely deals with procedural questions even though they are essential for a proper implementation of European Union law. The European Court of Justice has developed procedural principles in its rulings which also affect the proceedings before national authorities as far as the authorities are concerned with carrying out European Union law. This is due to the fact that the principle of procedural autonomy of the Member States finds its limits where European Union law might be infringed. Therefore, domestic procedural principles and rules of the EU countries need to be interpreted in the context of European Union law requirements. Furthermore, those parts of European Union law that are already harmonized in that respect, for example, Customs Law, serve as a starting point for considerations as to what extent a harmonized procedural law is possible and required for the

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implementation of a Common Consolidated Corporate Tax Base or an EU Tax in the future or for the proper enforcement of European Union law in general.

The book has been structured in two parts with a view to reflecting the differences among the reports that are contained in it. Part I includes the general report as well as a report on a specific issue that was discussed during the conference. Part II is dedicated to the reports from EU and non-EU countries. Perhaps this book, with a number of contributions from all over the world, can be a concrete signal to show that harmonization of procedural tax law is an important matter in the European Union context and needs more attention in academic research.

After the conference was held, but before this book could be published, the Treaty of Lisbon entered into force. At the time the national reports were drafted, this was not foreseeable, so all reports still refer to the legal situation before 1 December 2009.

Without the support of the Austrian Science Fund (FWF), the Federal Minister of European and International Affairs (BMeiA), the 'Wolfgang Gassner'-Fund and the Mayor of Rust, neither the conference nor the project as a whole would have been feasible. Many thanks are also given to Kluwer for its cooperation and for the swift realization of this publication. Above all, we would like to thank the members of the Institute for Austrian and International Tax Law, especially Renée Pestuka and Nicole Tüchler for the smooth organization of the conference and support during the publishing process. Without their dedication and talent for organization, both the success of the conference and the swift completion of this book would not have been possible.

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