



Preface

The European Court of Justice is a driving force in the field of direct tax harmonisation. Therefore, cases pending at the ECJ are very carefully analysed both by academics and practitioners.

On 13-15 October 2005, we organised a conference to discuss the cases pending in connection with the fundamental freedoms with respect to direct taxation and the possible consequences of future ECJ decisions. About 160 leading experts on European tax law accepted our invitation. The results of this conference are published in this book.

Without the support of the Wolfgang Gassner Research Fund for International Tax Law, the Austrian Branch of the International Fiscal Association (IFA), and the City of Vienna, neither the conference nor the entire project itself would have been feasible.

We are very grateful to the authors who not only gave us impressive presentations of the pending cases but who also committed themselves to an extremely ambitious schedule. This allowed us to complete the book within days and to present the outcome to the scientific community shortly after the conference.

The publisher Linde agreed to include the following publication in his catalogue. We would like to express our sincere thanks for the co-operation and swift realisation of this publication project.

Above all, we would like to thank Mrs Brigitte Dudli for the smooth organisation of the conference and Ms Daniela Hohenwarter who supported us in deciding on the structure of the conference. During the process of publishing, we were greatly supported by Ms Sabine Heidenbauer to whom we would like to say thank you, as well.

Michael Lang Josef Schuch Claus Staringer

