



## A Guide to the Anti-Tax Avoidance Directive

Elgar Tax Law and Practice series

Edited by Werner Haslehner, Professor of Law, ATOZ Chair for European and International Taxation, Katerina Pantazatou, Associate Professor of Tax Law, University of Luxembourg, Luxembourg, Georg Kofler, Professor of Law, Institute for Fiscal Law, Tax Law and Tax Policy, Johannes Kepler University of Linz and Alexander Rust, Professor of Tax Law, Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Austria

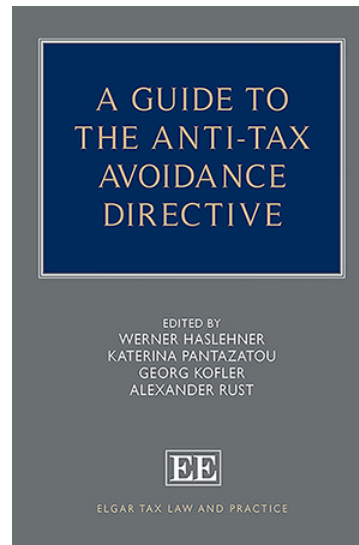
This book provides a concise, practical guide to the European Union's Anti-Tax Avoidance Directive (ATAD). Presenting unique insights into the ATAD's five specific anti-avoidance rules, its chapters explain the background of those rules, the directive's interactions with relevant jurisprudence, and the challenges posed to the ATAD's interpretation and implementation in domestic law.

'This book should be considered an excellent guide for European and international tax practitioners in need of in-depth knowledge of the ATAD world. Moreover, it is highly recommended reading for those who want to be able to follow the resolutions of the conflicts that will arise in the future as a consequence of the implementation and the application by the tax authorities of the domestic ATAD rules.'

– Violeta Pina Montaner, EU Law Live

'This book is an excellent guide to the many difficult issues posed by the implementation of the ATAD, in which the authors successfully combine fundamental technical analysis with practical conclusions. With its clear structure and lucid writing, it will prove an invaluable resource for any tax practitioner who faces the challenge of navigating the multi-layered maze of anti-avoidance rules in the EU.'

– Kees van Raad, International Tax Center Leiden, the Netherlands



2020 368 pp Hardback 978 1 78990 576 2 ~~£145.00~~ £130.50 ~~\$235.00~~ \$211.50  
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