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This book is intended as a textbook for students reading tax law or EC law. It offers a systematic survey of the tax implications of the EC Treaty and of European integration and of the EC tax harmonization policy, a discussion of the Community tax rules in force, and a discussion of the EC Court's case law in tax matters. Its contents may be divided into five main themes: 1. the far-reaching consequences of the EC Treaty provisions and principles for national tax law, as shown by the case law of the Court of Justice of the EC; 2. Community harmonization policy and coordination policy as regards indirect taxes and direct taxes; 3. Community law in force on indirect taxes (Value Added Tax, Community Customs Code, Excises and Energy Taxation); 4. Community law in force on direct taxes (Parent-Subsidiary Directive, Merger Directive, Interest and Royalties Directive, Transfer Pricing Arbitration Convention, Savings Interest Directive); 5. Administrative Assistance between the Member States in the assessment and the recovery of tax claims.