A THOROUGH AND RIGOROUS APPROACH TO THE STUDY OF EUROPEAN UNION LAW WITH A FOCUS ON TAXATION

An appreciation by Phillip Taylor MBE and Elizabeth Taylor of Richmond Green Chambers

If you are a tax expert, (whether lawyer, academic, or accountant) or aspire to be one, this book, which features a refreshing, as well as scholarly approach to the taxation aspects of European Union law, should help you enhance your expertise.

Published by IBFD it is one of the latest volumes in the “IBFD Doctoral Series”, in line with the declared mission of this distinguished publishing house which has dedicated itself to the dissemination of knowledge of international taxation and also the promotion of the study of taxation in general.

This particular and very rigorous examination of the complexities of EU tax law is the doctoral thesis of the author Rita Szudoczky written at the Amsterdam Centre for Tax Law at the University of Amsterdam following her introduction to, in her words, ‘the fascinating world of international and European tax law… at the International Tax Centre in Leiden’.

Clearly the author’s EU orientation, as well as her obvious expertise in and enthusiasm for this highly specialized subject, makes this book a valuable find for students and academics as well as tax lawyers.

The central question which this thesis seeks to address can be broken down into two parts. First, what rules and principles govern the relationships of the different sources of EU law, and second, how do these rules and principles need to be interpreted and applied in order to reflect and reinforce the constitutional character and system nature of EU law.

One gathers that the author’s insistence on taking a systematic approach to the examination of EU law as a whole has hitherto been lacking, due for the most part to a number of factors, one of which is that the EU is a ‘supranational’ or federal organization which has evolved from what started out as an economic union. The focus of the book therefore is not just on abstractions and theories, but on the role of case law in the evolution of a legal system that has been developed principally by the Court of Justice. ‘Cases,’ says the author ‘inspire the methodological imagination of juries’ and of course emerge as the basis of a legal system which, it is hoped, has been influenced to a large extent by the prevailing ethos of common law systems.

Pointing out that ‘EU law is rarely examined as a legal system’, the author has presented a methodical approach to the subject that is rare. International lawyers, whether tax specialists of not, will doubtless find that the views expressed and substantiated in this book will generate much food for thought, particularly among those concerned about the future of the EU. Certainly the book has made a worthy contribution to the growing body of analysis and commentary on the various aspects of EU law.