



THE INTERACTION OF EU TREATY FREEDOMS AND THE UK TAX CODE

RORY MULLAN & HARRIET BROWN

ABOUT THIS BOOK:

In recent years it has become increasingly important for UK tax advisors to appreciate and understand the impact of EU law on the UK tax code. Although the Court of Justice of the European Union has consistently held that Member States must exercise their competence in relation to tax jurisdiction in a way which is consistent with EU law, and in particular the freedoms of movement set out in the EU treaties, it is not always obvious how this is to be applied in practice.

This book, which is written for and from the viewpoint of the UK tax practitioner provides a detailed examination of the principles to be applied in considering the compatibility of UK tax legislation with EU law, providing a practical analysis of the issues, including:

- When are the freedoms of movement in point?
- When is a tax provision likely to restrict a freedom of movement or lead to discrimination?
- What justifications are open to Member States to defend their tax systems?
- What are the consequences of tax legislation being inconsistent with EU law?

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