EDITORIAL

This issue of the Journal features a major article written by Rui Camacho Palma on the X Holding decision of the ECJ. The Portuguese author argues that the ECJ is an extremely consistent "non-tax" court. He provides an interesting response to a number of academics who were extremely critical of the Court's judgment in their writings on the case.

The second contribution is by Dr Tom O'Shea who examines Michael Lang's 2009 paper on the jurisprudence of the ECJ in the direct tax area. O'Shea demonstrates that an alternative view of the Court's judgments is possible and points out that many of the tensions in the Court's jurisprudence derives from the understanding that each academic writer has of the Court's cases rather than from the jurisprudence of the ECJ. He suggests that the Court's internal market case law is extremely consistent and fits together in a very coherent regime, and provides a number of important examples to back-up his arguments.

The third article, by Iva Angelova, examines the justifications accepted by the ECJ in the direct tax area. Angelova discusses four key justifications found in the Court's direct tax jurisprudence: the effectiveness of fiscal supervision, coherence of the tax system, the prevention of tax avoidance and the balanced allocation of taxing rights. The author argues that the ECJ is willing to clarify existing justifications in its jurisprudence and even develop new general interest justifications when necessary.

The final two articles deal with "exit taxes". Jim Margry analyses the exit tax rules of the Netherlands for their compatibility with the freedom of establishment, while Tanja Warschow provides an EU perspective on Danish exit taxes for individual shareholders.

Dr. Tom O'Shea
Editor
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