

Contents

Preface	V
List of authors	VII
<i>Claus Staringer</i>	
ECJ Pending Cases from Austria – F.E. Familienprivatstiftung Eisenstadt and Finanzamt Linz	1
<i>Luc De Broe</i>	
The Belgian Cases	19
<i>Daniel Gutmann</i>	
Advance Rulings and State Aid: Investigative Powers of the EU Commission	31
<i>Alexander Rust</i>	
Germany: Cases C-591/13 (Commission v. Germany), C-241/14 (Bukovansky) and C-388/14 (Timac Agro) – Roll-over Relief, Most Favoured Nation Treatment and Final Losses	41
<i>Thomas Henze/Kathrin Petersen</i>	
Germany: Cases C-164/12 (DMC) and C-657/13 (Verder Lab Tec) – Balanced Allocation of Taxing Rights as Justification for (Deferred) Taxation of Hidden Reserves	51
<i>Rita Szudoczky</i>	
Hungary: Hervis (C-385/12), Berlington Hungary (C-98/14), Delphi Hungary (C-654/13)	65
<i>Werner Haslehner</i>	
Advance Rulings and State Aid: Investigative Powers of the EU Commission (T-258/14)	89
<i>Frederik Zimmer</i>	
Norway: The Olsen Cases	109
<i>Eric C. C. M. Kemmeren</i>	
The Netherlands: What Are the Right Comparators under Article 63 TFEU When Assessing a Dividend Withholding Tax Refund Claim? – Cases C-10/14 (Miljoen), C-14/14 (X), and C-17/14 (Société Générale)	121

Contents

Daniel Smit

Pending Case C-14/09, Kieback: Pro rata Application of the Schumacker/Renneberg-Doctrine 169

Włodzimierz Nykiel/Michał Wilk

Poland: C-190/12 Emerging Markets Series of DFA Investment Trust Company 183

Ana Paula Dourado

Portugal: Exit Taxes on Individuals and Transfer of a Permanent Establishment 197

Katia Cejic

The Hirvonen, the Pensioenfonds Metaal en Technie and the X AB v Skatteverket Cases 205

Philip Baker

UK Cases 235