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CJEU Case Law in Direct Taxation: Territoriality and Fundamental Freedoms Stephanie Zolles, 2023-07-13 The principle of territoriality and the fundamental freedoms The tension between the fundamental freedoms and the sovereignty of the Member States is omnipresent in the CJEU s case law on direct taxation A significant number of cases concerned one of the core principles in national tax laws the principle of territoriality Although this principle is continuously mentioned in cases concerning the compatibility of direct tax measures with the fundamental freedoms the case law seems to provoke more questions than answers This book provides guidance on the meaning of territoriality in the CJEU s case law on direct taxation as well as on the role which this principle plays in the compatibility of domestic direct tax measures with the fundamental freedoms During a critical and dogmatically oriented journey through the CJEU s case law the reader can enjoy a comprehensive analysis containing references to more than 300 cases Without a doubt this timeless reflection of the tension between the principle of territoriality and the fundamental freedoms is not only interesting from a dogmatic perspective but also from a tax policy one

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An Anthropology of Money Tim Di Muzio, Richard Robbins, 2017-03-16 An Anthropology of Money A Critical Introduction shows how our present monetary system was imposed by elites and how they benefit from it The book poses the question how by looking at different forms of money can we appreciate that they have different effects The authors demonstrate how modern money requires perpetual growth an increase in inequality environmental devastation increasing commoditization and consequently the perpetual consumption of ever more stuff These are not intrinsic features of money but rather of debt money This text shows that through studying money in other cultures we can have money that better serves the broader goals of society

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