

Tax neutrality and European State Aid Law

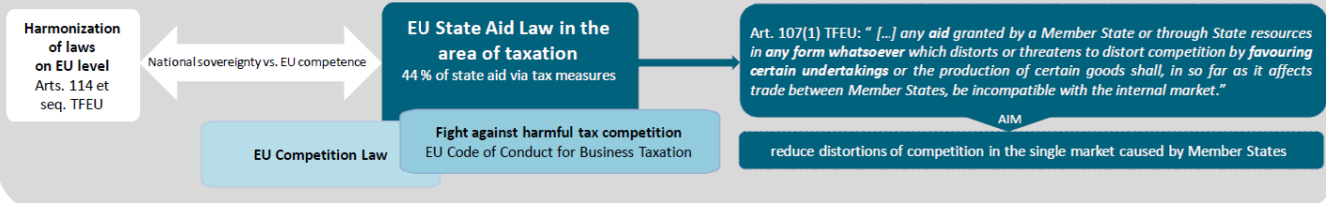
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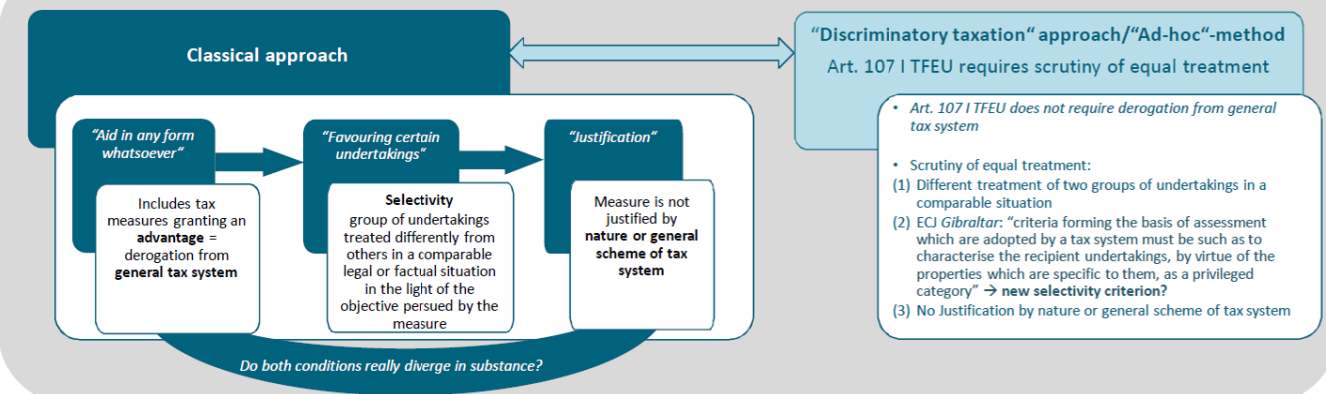


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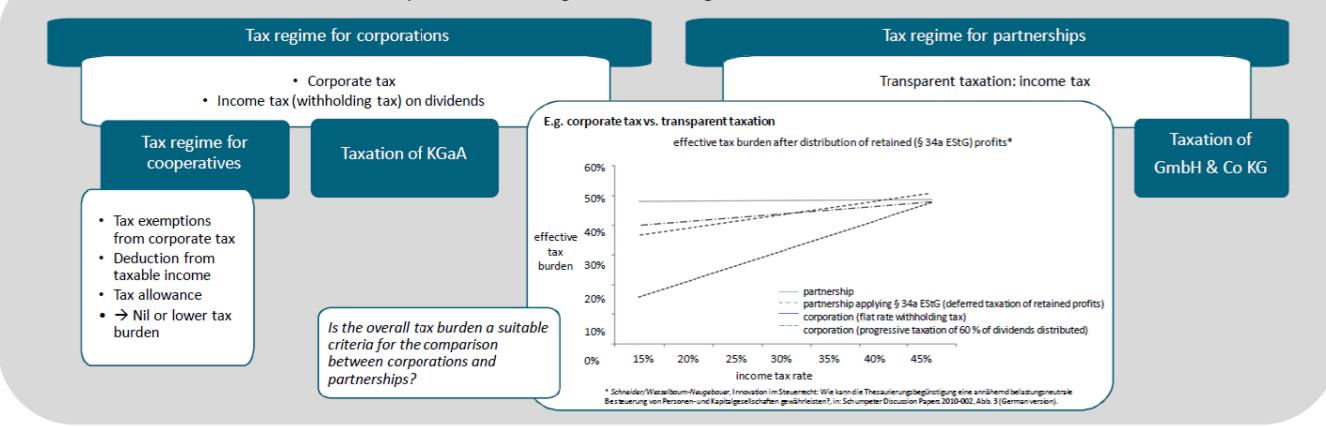
I. State Aid Law as a part of European Union Law



II. Interpretation of Art. 107 I TFEU with respect to taxation



III. Tax neutrality? – The differing taxation of legal forms in German business taxation



IV. Differing taxation of legal forms under the scrutiny of Art. 107 I TFEU

