

# Contents

## Part I Fundamentals

<b>Tax Legislation and the Notion of Fiscal Aid: A Review of 5 Years of European Jurisprudence . . . . .</b>	<b>3</b>
Wolfgang Schön	
<b>State Aid and Taxation: Selectivity and Comparability Analysis . . . . .</b>	<b>27</b>
Michael Lang	
<b>Tax Incentives Under State Aid Law: A Competition Law Perspective . . .</b>	<b>39</b>
Thomas Jaeger	
<b>Comparing Criteria: State Aid, Free Movement, Harmful Tax Competition and Market Distorting Disparities . . . . .</b>	<b>59</b>
Peter J. Wattel	

## Part II International Taxation and Harmful Tax Competition

<b>Reforming the Code of Conduct for Business Taxation in the New Tax Competition Environment . . . . .</b>	<b>75</b>
Valère Moutarlier	
<b>Anti-avoidance Measures and State Aid in a Post-BEPS Context: An Attempt at Reconciliation . . . . .</b>	<b>85</b>
Edoardo Traversa and Pierre M. Sabbadini	
<b>State Aid Benchmarking and Tax Rulings: Can We Keep It Simple? . . .</b>	<b>111</b>
Raymond Luja	
<b>Double Taxation Relief, Transfer Pricing Adjustments and State Aid Law . . . . .</b>	<b>133</b>
Werner Haslechner	

<b>Double Taxation Relief, Transfer Pricing Adjustments and State Aid Law: Comments</b> . . . . .	163
Rita Szudoczky	
<b>The Cat and the Pigeons: Some General Comments on (TP) Tax Rulings and State Aid After the Starbucks and Fiat Decisions</b> . . . .	185
Peter J. Wattel	
<b>Part III Sector-Specific Aspects of Preferential Taxation</b>	
<b>Energy Taxation and State Aid Law</b> . . . . .	197
Marta Villar Ezcurra	
<b>Intellectual Property, Taxation and State Aid Law</b> . . . . .	221
Cécile Brokelind	
<b>The Recovery Obligation and the Protection of Legitimate Expectations: The Spanish Experience</b> . . . . .	247
Juan Salvador Pastoriza	