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*In addition to the English-language version of the texts contained in this publication, in some instances also the French and, occasionally, the German versions have been included. In the table of contents, the italicized capitals E (for English), F (for French) and G (for German) indicate which language versions have been included.*

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- 2361 Resolution on Code of conduct on transfer pricing documentation (2006) (E)  
2367 Communication of 26 February 2007 from the Commission to the Council, the European Parliament and the European Economic and Social Committee on the work of the EU Joint Transfer Pricing Forum in the field of dispute avoidance and resolution procedures and on Guidelines for Advance Pricing Agreements within the EU (E)

## I. Judgments EC Court of Justice (E, F)<sup>2</sup>

- 2381 **7** 28 January 1986, Case 270/83 (Commission v French Republic [**'Avoir fiscal'**])  
2386 27 September 1988, Case 81/87 (The Queen v ... **Daily Mail** and General Trust plc)  
2390 8 May 1990, Case 175/88 (**Biehl** v Administration des Contributions du Grand-Duché de Luxembourg)  
2393 28 January 1992, Case C-204/90 (**Bachmann** v Belgian State)  
2397 26 January 1993, Case C-112/91 (**Werner** v Finanzamt Aachen-Innenstadt)  
2400 13 July 1993, Case C-330/91 (The Queen v ... **Commerzbank AG**)  
2403 12 April 1994, Case C-1/93 (**Halliburton** v Staatssecretaris van Financiën)  
2406 14 February 1995, Case C-279/93 (Finanzamt Köln-Altstadt v **Schumacker**)  
2413 11 August 1995, Case C-80/94 (**Wielockx** v Inspecteur der Directe Belastingen)  
2416 26 October 1995, Case C-151/94 (Commission v Grand Duchy of Luxembourg [**'Biehl II'**])  
2419 14 November 1995, Case C-484/93 (**Svensson** and Gustavsson v Ministre du Logement et de l'Urbanisme)  
2422 15 December 1995, Case C-415/93 ([Football associations] v **Bosman**) (excerpt)  
2424 27 June 1996, Case C-107/94 (**Asscher** v Staatssecretaris van Financiën)  
2431 17 October 1996, Cases C-283/94, C-291/94 and C-292/94 (**Denkavit International** BV a.o. v Bundesamt für Finanzen)  
2438 15 May 1997, Case C-250/95 (**Futura Participations SA** and Singer v Administration des contributions)  
2443 17 July 1997, Case C-28/95 (**Leur-Bloem** v Inspecteur der Belastingdienst/Ondernemingen Amsterdam 2)  
2450 28 April 1998, Case C-118/96 (**Safir** v Skattemyndigheten i Dalarnas Län)  
2454 12 May 1998, Case C-336/96 (**Gilly** v Directeur des Services Fiscaux du Bas-Rhin)  
2461 16 July 1998, Case C-264/96 (Imperial Chemical Industries plc [**ICI**] v K. Hall Colmer [Her Majesty's Inspector of Taxes])  
2467 29 April 1999, Case C-311/97 (**Royal Bank of Scotland** plc v Elliniko Dimosio [Greek State])  
2472 14 September 1999, Case C-391/97 (**Gschwind** v Finanzamt Aachen-Außenstadt)  
2477 21 September 1999, Case C-307/97 (Compagnie de **Saint-Gobain** v Finanzamt Aachen-Innenstadt)  
2485 14 October 1999, Case C-439/97 (**Sandoz** GmbH v Finanzlandesdirektion für Wien, Niederösterreich und Burgenland)  
2490 14 October 1999, Case C-229/98 (**Vander Zwalmen** & Massart v Belgian State)  
2495 26 October 1999, Case C-294/97 (**Eurowings** Luftverkehrs AG v Finanzamt Dortmund-Unna)  
2500 28 October 1999, Case C-55/98 (Skatteministeriet v Bent **Vestergaard**)

<sup>2</sup> ECJ Judgments and Conclusions of the Advocate General are given in English; in cases where the English version was not available, the French version is given.

- 2504 18 November 1999, Case C-200/98 (**X AB & Y AB** v Riksskatteverket)
- 2509 13 April 2000, Case C-251/98 (**C. Baars** v Inspecteur der Belastingdienst Particulieren/Ondernemingen Gorinchem)
- 2514 13 April 2000, Case C-420/98 (**W.N.** v Staatssecretaris van Financiën)
- 2518 16 May 2000, Case C-87/99 (**Zurstrassen** v Administration des Contributions Directes)
- 2522 **8** 6 June 2000, Case C-35/98 (Staatssecretaris van Financiën v **Verkooijen**)
- 2529 8 June 2000, Case C-375/98 (Ministério Público, Fazenda Pública v **Epson Europe BV**)
- 2533 14 December 2000, Case C-141/99 [**AMID**] v Belgian State)
- 2538 8 March 2001, Cases C-397/98 and C-410/98 (**Metallgesellschaft Ltd** a.o. v Commissioners of Inland Revenue, H.M. Attorney General)
- 2551 4 October 2001, Case C-294/99 (**Athinaiki Zithopiia** AE v Elliniko Domision [Greek State])
- 2557 15 January 2002, Case C-43/00 (**Andersen og Jensen** ApS v Skatteministeriet)
- 2563 30 May 2002, Case C-516/99 (**Schmid**)
- 2569 3 October 2002, Case C-136/00 (**Danner**)
- 2576 5 November 2002, Case C-208/00 (**Überseering** BV v Nordic Construction Company Baumanagement GmbH (NCC))
- 2588 21 November 2002, Case C-436/00 (**X and Y** v Riksskatteverket)
- 2597 12 December 2002, Case C-385/00 (**De Groot** v Staatssecretaris van Financiën)
- 2610 12 December 2002, Case C-324/00 (**Lankhorst-Hohorst** v Finanzamt Steinfurt)
- 2615 12 June 2003, Case C-234/01 (Arnoud **Gerritse** v Finanzamt Neukölln-Nord)
- 2621 26 June 2003, Case C-422/01 (**Skandia**, Ramstedt v Riksskatteverket)
- 2627 18 September 2003, Case C-168/01 (**Bosal Holding** v Staatssecretaris van Financiën)
- 2633 25 September 2003, Case C-58/01 (**Océ van der Grinten** NV v Inland Revenue Commissioners)
- 2645 13 November 2003, Case Case C-209/01 (**Theodor Schilling**, Angelika Fleck-Schilling v Finanzamt Nürnberg-Stüd)
- 2651 13 November 2003, Case C-42/02 (**Lindman** v Skatterättelsnämnden)
- 2655 11 December 2003, Case C-364/01 (**Barbier** v Inspecteur van de Belastingdienst Particulieren/Ondernemingen Buitenland )
- 2664 **9** 4 March 2004, Case C-334/02 (Commission v French Republic) [**'Fixed levy'**]
- 2668 11 March 2004, Case C-9/02 (**Lasteyrie du Saillant** v Ministère de l'Economie, des Finances et de l'Industrie)
- 2678 8 June 2004, Case C-268/03 (Jean-Claude **De Baeck** v Belgische Staat)
- 2682 1 July 2004, Case C-169/03 (Florian W. **Wallentin** v Riksskatteverket)
- 2686 15 July 2004, Case C-315/02 (Anneliese **Lenz** v Finanzlandesdirektion für Tirol)
- 2692 15 July 2004, Case C-242/03 (Ministre des Finances v Jean-Claude **Weidert**, Élisabeth Paulus)
- 2696 7 September 2004, Case C-319/02 (Petri Mikael **Manninen**)
- 2702 9 December 2004, Case C-219/03 (**Commission v Spain**) [F]
- 2706 10 March 2005, Case C-39/04 (Laboratoires **Fournier SA** v Direction des vérifications nationales et internationales)]
- 2709 5 July 2005, Case C-376/03 (**D.** v Inspecteur van de Belastingdienst/particulieren/Ondernemingen buitenland te Heerlen)
- 2716 12 July 2005, Case C-403/03 (Egon **Schempp** v Finanzamt München V)
- 2721 8 September 2005, Case C-512/03 (J.E.J. **Blanckaert** v Inspecteur van de Belastingdienst/Particulieren/Ondernemingen buitenland te Heerlen)
- 2727 13 December 2005, Case C-446/03 (**Marks & Spencer plc** v David Halsey (Her Majesty's Inspector of Taxes))
- 2734 19 January 2006, Case C-265/04 (Margaretha **Bouanich** v Skatteverket)
- 2740 21 February 2006, Case C-152/03 (Hans-Jürgen **Ritter-Coulais**, Monique Ritter-Coulais v Finanzamt Germersheim)
- 2745 23 February 2006, Case C-253/03 (**CLT-UFA SA** v Finanzamt Köln-West)
- 2749 23 February 2006, Case C-513/03 (Heirs of M.E.A. **van Hilten**-van der Heijden v Inspecteur van de Belastingdienst/Particulieren/Ondernemingen buitenland te Heerlen)
- 2756 23 February 2006, Case C-471/04 (Finanzamt Offenbach am Main-Land v **Keller Holding GmbH**)
- 2763 6 July 2006, Case C-346/06 (Robert Hans **Conijn** v Finanzamt Hamburg-Nord)

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- 2766 **10** 7 September 2006, Case C-470/04 (N v Inspecteur van de Belastingdienst Oost/kantoor Almelo)
- 2775 12 September 2006, Case C-196/04 (**Cadbury Schweppes** plc Cadbury Schweppes Overseas Ltd v Commissioners of Inland Revenue)
- 2783 14 September 2006, Case C-386/04 (Centro di Musicologia Walter **Stauffer** v Finanzamt München für Körperschaften)
- 2791 3 October 2006, Case C-290/04 (FKP **Scorpio** Konzertproduktionen GmbH v Finanzamt Hamburg-Eimsbüttel)
- 2800 26 October 2006, Case C-345/05 (**Commission v Portuguese Republic**)
- 2806 9 November 2006, Case C-433/04 (**Commission v Belgium**)
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- 2858 14 December 2006, Case C-170/05 (Denkavit Internationaal BV, **Denkavit France** SARL v Ministre de l'Economie, des Finances et de l'Industrie)
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- 2870 25 January 2007, Case C-329/05 (Finanzamt Dinslaken v Gerold **Meindl**, Christine Meindl-Berger)
- 2874 30 January 2007, Case C-150/04 (**Commission v Denmark**)
- 2883 15 February 2007, Case C-345/04 (**Centro Equestre** da Lezíria Grande Lda v Bundesamt für Finanzen)
- 2888 6 March 2007, Case C-292/04 (Wienand **Meilicke**, Heidi Christa Weyde, Marina Stöffler v Finanzamt Bonn-Innenstadt)
- 2893 13 March 2007, Case C-524/04 (Test Claimants in the **Thin Cap Group Litigation** v Commissioners of Inland Revenue)
- 2911 **12** 22 March 2007, Case C-383/05 (Raffaele **Talotta** v État belge)
- 2916 29 March 2007, Case C-347/04 (**Rewe** Zentralfinanz eG v Finanzamt Köln-Mitte)
- 2925 10 May 2007, Case C-492/04 **Lasertec** v FA Emmendingen [order]
- 2929 10 May 2007, Case C-102/05 (Skatteverket v **A and B**) [order]
- 2933 24 May 2007, Case C-157/05 (**Holböck** v FA Salzburg-Land)
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- 2980 11 September 2007, Case C-318/05 (**Commission v Germany**)
- 2994 11 October 2007, Case C-451/05 (Européenne et Luxembourgeoise d'investissements SA (**ELISA**) v Directeur général des impôts, Ministère public)
- 3005 11 October 2007, Joined Cases C-283/06 and C-312/06 (**KÖGÁZ** rt, E-ON IS Hungary kft, E-ON DÉDÁSZ rt, Schneider Electric Hungária rt, TESCO Áruházak rt, OTP Garancia Biztosító rt, OTP Bank rt, ERSTE Bank Hungary rt, Vodafone Magyarország Mobil Távközlési rt (C-283/06) v Zala Megyei Közigazgatási Hivatal Vezetője) and (OTP Garancia Biztosító rt (C-312/06) v Vas Megyei Közigazgatási Hivatal)
- 3013 11 October 2007, Case C-443/06 (Erika Waltraud Ilse **Hollmann** v Fazenda Pública)
- 3019 25 October 2007, Case C-427/05 (Agenzia delle Entrate - Ufficio di Genova 1 v **Porto Antico di Genova** SpA)
- 3023 25 October 2007, Case C-464/05 (Maria **Geurts**, Dennis **Vogten** v Administratie van de BTW, registratie en domeinen, Belgische Staat)
- 3028 6 November 2007, Case C-415/06 (**Stahlwerk Ergste Westig** GmbH v. Finanzamt Düsseldorf-Mettmann) [F]
- 3031 8 November 2007, Case C-379/05, **Amurta** SGPS v Inspecteur van de Belastingdienst/Amsterdam
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- 3056 **14** 18 December 2007, Case C-281/06 (Hans-Dieter **Jundt**, Hedwig Jundt v Finanzamt Offenburg)
- 3066 18 December 2007, Case C-436/06 (Per **Grønfeldt**, Tatiana Grønfeldt v Finanzamt Hamburg – Am Tierpark)
- 3070 17 January 2008, Case C-152/05 (**Commission v Germany**)
- 3074 17 January 2008, Case C-256/06 (Theodor **Jäger** v Finanzamt Kusel-Landstuhl)
- 3081 17 January 2008, Case C-105/07 (NV **Lammers & Van Cleef** v Belgische Staat)
- 3086 28 February 2008, Case C-293/06 (**Deutsche Shell** GmbH v Finanzamt für Großunternehmen in Hamburg)
- 3092 13 March 2008, Case C-248/06 (**Commission v Spain**) [F]
- 3099 3 April 2008, Case C-27/07 (**Banque Fédérative** du Crédit Mutuel v Ministre de l'Économie, des Finances et de l'Industrie)
- 3105 23 April 2008, Case C-201/05 (The Test Claimants in the CFC and **Dividend Group Litigation** v Commissioners of Inland Revenue)
- 3122 15 May 2008, Case C-414/06 (**Lidl Belgium** GmbH & Co. KG v Finanzamt Heilbronn)
- 3128 20 May 2008, Case C-194/06 (Staatssecretaris van Financiën v **Orange European Smallcap Fund NV**)
- 3142 26 June 2008, Case C-284/06 (Finanzamt Hamburg-Am Tierpark v Burda GmbH, formerly **Burda** Verlagsbeteiligungen GmbH)
- 3153 11 September 2008, Case C-11/07 (Hans **Eckelkamp**, Natalie Eckelkamp, Monica Eckelkamp, Saskia Eckelkamp, Thomas Eckelkamp, Jessica Eckelkamp, Joris Eckelkamp v Belgische Staat)
- 3161 11 September 2008, Case C-43/07 (D.M.M.A. **Arens-Sikken** v Staatssecretaris van Financiën)
- 3169 2 October 2008, Case C-360/06 (Heinrich **Bauer** Verlag BeteiligungsGmbH v Finanzamt für Großunternehmen in Hamburg)
- 3174 16 October 2008, Case C-527/06 (R.H.H. **Renneberg** v. Staatssecretaris van Financiën)
- 3183 23 October 2008, Case C-157/07 (Finanzamt für Körperschaften III in Berlin v **Krankenheim Ruhesitz am Wannsee**-Seniorenheimstatt GmbH)
- 3190 27 November 2008, Case C-418/07 (**Société Papillon** v Ministère du Budget, des Comptes publics et de la Fonction publique)
- 3183 4 December 2008, Case C-330/07 (**Jobra** Vermögensverwaltungs-Gesellschaft mbH v Finanzamt Amstetten Melk Scheibbs)
- 3201 11 December 2008, Case C-285/07 (**A.T.** v Finanzamt Stuttgart-Körperschaften)
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- 3254 12 February 2009, Case C-67/08 (Margarete **Block** v Finanzamt Kaufbeuren)
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- 3265 23 April 2009, Case C-544/07 (Uwe **Rüffler** v Dyrektor Izby Skarbowej we Wrocławiu Osrodek Zamiejscowy w Walbrzychu)
- 3275 4 June 2009, Case C-144/08 (**Commission v Finland**) [F]
- 3280 4 June 2009, Joined Cases C-439/07 and C-499/07 (Belgische Staat v **KBC Bank NV**, and Beleggen, Risicokapitaal, Beheer NV v Belgische Staat) [F]
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- 3304 11 June 2009, Joined Cases C-155/08 and C-157/08 (X, E.H.A. **Passenheim**-van Schoot v Staatssecretaris van Financiën)
- 3314 18 June 2009, Case C-303/07 (**Aberdeen Property** Fininvest Alpha Oy)
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3352 AG Bot, 9 July 2009, Case C-182/08 (**Glaxo Wellcome GmbH & Co. v Finanzamt München II**) [F]  
3373 AG Kokott, 16 July 2009, Case C-540/07 (**Commission v Italy**) [F]  
3384 AG Mengozzi, 16 July 2009, Case C-153/08 (**Commission v Spain**) [F]  
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3439 *High Court of Justice, Order of 16 July 2003 for ECJ preliminary ruling*

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- 3442 23 November 2004, Case E-1/04 (**Fokus Bank ASA v The Norwegian State**)  
3449 7 May 2008, Case E-7/07 (**Seabrokers AS v The Norwegian State, represented by Skattedirektoratet (the Directorate of Taxes)**)

### **M. Exchange of information & other administrative assistance**

- 1994 EC Directive of 26 May 2008 (*E, F, G*) [*also in Vol. 1*]  
3460 Council of Europe / OECD 1988 Convention on Mutual Administrative Assistance in Tax Matters (*E, F*)<sup>3</sup>

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- 3482 *Text (excerpt) (E, F)*  
3492 *First Protocol (E, F)*  
3496 *Table with the principal tax cases of the European Court of Human Rights (E)*

<sup>3</sup> For the Explanatory Report to the Convention, see Volume 1.