I decided to write this book after many years of teaching international tax law and EU tax law at Queen Mary, University of London and many years of research in this field. I assumed it would be easy to write a book that combines the two topics in examining the corporate angle to the tax developments in the European Union. I also assumed it would be easy to write this book while on maternity leave, after having my first child. Both of these assumptions proved wrong.

There was an enormous amount of material to be covered and the case law of the Court of Justice, especially the more recent one, was very challenging. The interplay with the OECD Model and general international tax law was always a source of potential conflict, generating interesting developments. The changes were fast-paced and often unpredictable. Trying to discern the past, present and future of EU corporate tax law was certainly not an easy task.

In writing the various chapters, I often found myself rereading old cases and gaining a different perspective from the one I had initially. I also developed a better understanding of endogenous changes in the case law in various areas. Some of the judgments were, however, completely perplexing – an indication of what I thought was the uneasiness of the Court of Justice in dealing with certain issues. Nevertheless, my admiration for the Court of Justice and its work in this area grew. The fact that today we have a developing body of principles that form what could be considered as the corporate tax law of the European Union is mostly attributable to the Court of Justice, as well as the Commission and national courts that trigger the European judicial process. The book depicts these themes and discusses the existing principles of EU corporate tax law.

This book would not have been written had it not been for my family. I would like to thank my husband Zak Palexas for his continuous inspiration, support and encouragement. I would also like to thank my parents for their help and the endless hours of babysitting they had to endure in order for me to be able to complete the book on time. Most of all I would
like to thank my daughter Maria for her patience in becoming so heavily involved in the tax world at such a young age. The number of times she shook her head in disbelief, deleted paragraphs from the draft and tore up papers laying around is perhaps an indication that the current state of the law is in need of some improvement. It is hoped that future editions of this book will reflect that.