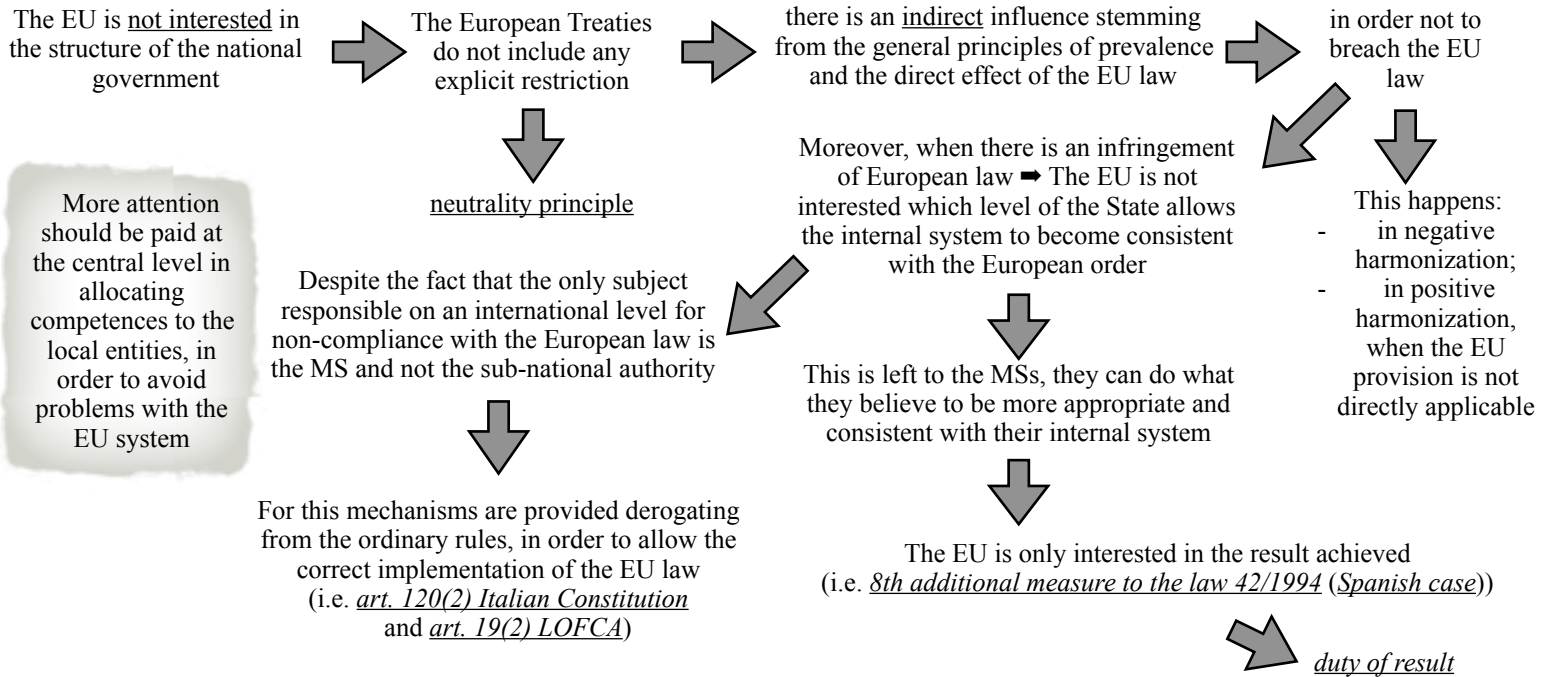
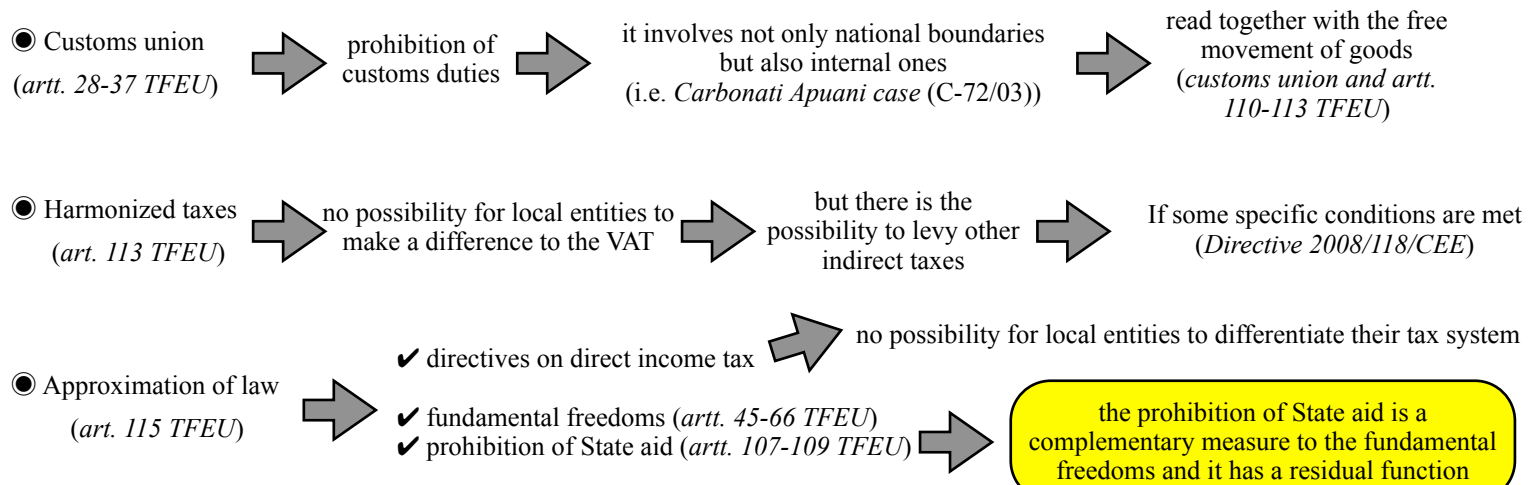


Sub-National Authority to Tax and the EU Law: A Relationship in Search of Principles

Conceptual bases



Application



C-88/03, para. 63-66 ➔ when all the local entities have an autonomous power to decide (↑taxation) ➔ there is no selectivity, because a general framework is missing (EU Commission Decision n. 198/2005 - Italy - para. 44)

- ✓ Azores case (C-88/03)
- ✓ UGT La Rioja case (C-428/06 to 434/06)
- ✓ Gibraltar case (C-106/09 and C-107/09)

