universität wien
Department of Tax Law

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VAT and State Aid Law

Background

~22%
Share of tax incentives
(*No. 2 instrument)*

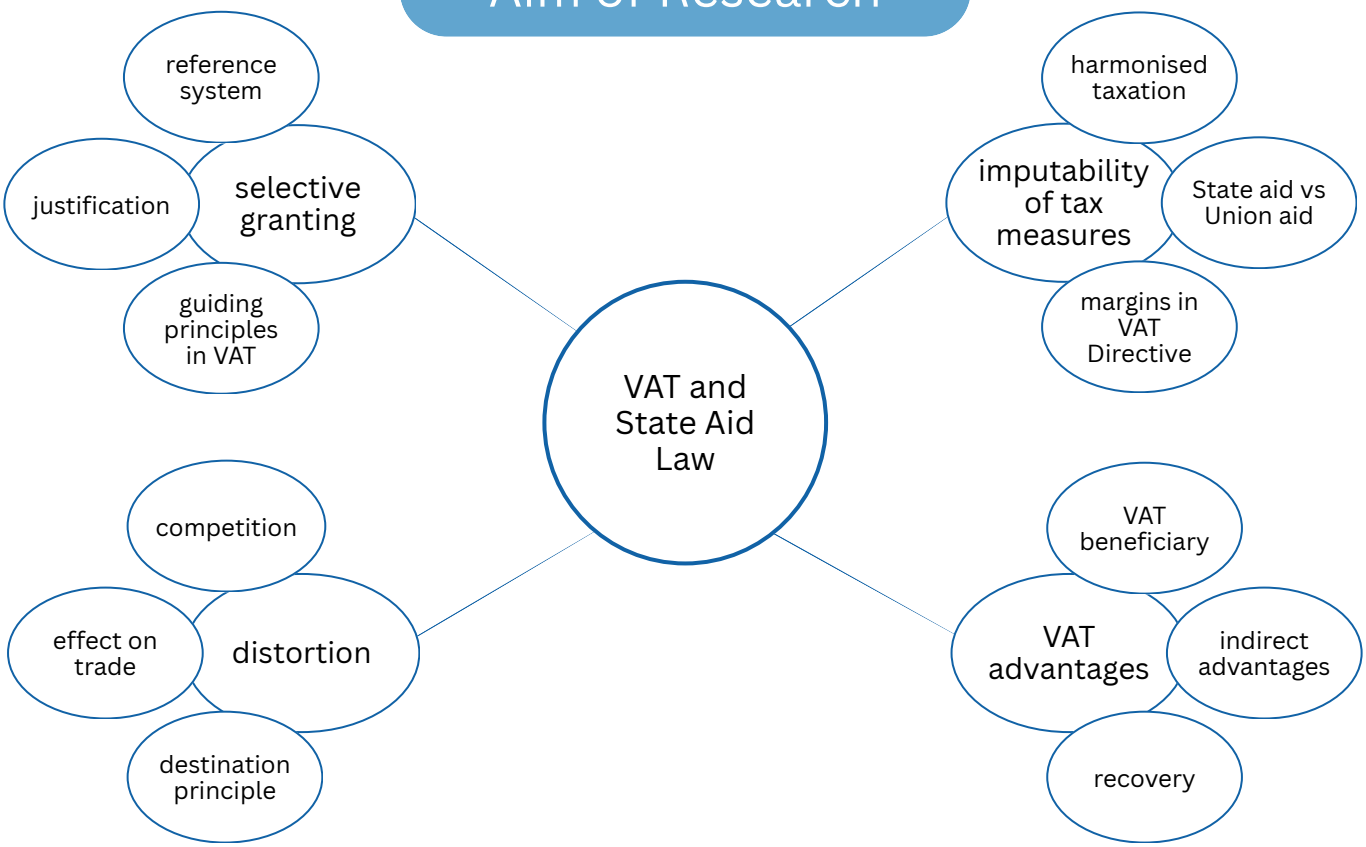
Indirect taxes
Increasing share in State aid decisions

Harmonisation of VAT
Room for State aid control?

Research Question

When do beneficial VAT rules amount to State aid under Art. 107(1) TFEU?

Methodology

Analysis based on recognised principles of *legal* methodology and hermeneutics

Aim of Research