

*Le agevolazioni fiscali*, Cedam, Padua 1992, 323 pp.

The book addresses the subject of the use of taxation for promotional purposes through the adoption of tax measures more favourable than those normally in use. The premise is that the phenomenon of tax expenditures is to be found within the field of taxation itself, and the concepts regarding this subject are reviewed here. Preferential treatment is given a new position within the tax structure, distinguishing between additive and subtractive treatment, and then between ordinary tax treatment, penalisation and expenditure. In this way, the author reaches a “positive approach” of tax breaks with regard to the “normative approach” characteristic of the US literature on tax expenditures, finding there aids to interpretation and thus differentiate them from normal treatment. The study analyses them in the light of the U.S. experience, and therefore from a Constitutional point of view, comparing U.S., Spanish and German case law, and then in relation to EU law. It concludes with some reflections on the Italian system.