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Nota di contenuto	The use of OEEC-OECD historical documents in interpreting tax treaties / David A. WardA systems-based approach to tax treaties / Henri TorrioneTemporal aspects of tax treaties / Jacques SassevilleDouble taxation conventions and human rights / Philip BakerThe concept of dependence in the definition of a permanent establishment / Jean Pierre Le GallContract conclusion and agency permanent establishments : here, there, and everywhere? / Carol A. DunahooThe application of the OECD permanent establishment concept to electronic commerce / Daniel LuthiNew sources of tax revenue for transit countries : can a (rail) road qualify as a permanent establishment? / Kees van RaadDefining the term "business" for purposes of tax treaties / Brian J. ArnoldDivergence of third party pricing from arm's length results / Peter H. BlessingBeneficial ownership in tax treaties : judicial interpretation and the case for clarity / Jinyan LiJapan's foreign subsidiaries' dividends exclusion / Toshio MiyatakeExit taxes on substantial shareholdings and pension claims: the Dutch Supreme Court's interpretation of arts. 13, 15 and 18 of the OECD Model / Luc De Broe, Katrien WilloqueTax treaty override : Swedish developments / Bertil WimanDoes Art. 20 of the OECD Model Convention really fit into tax treaties? / Michael LangExemption and tax credit in German tax treaties : policy and reality / Jurgen LudickeRecent treaty developments in the arbitration of international tax disputes / Hugh J. AultThe

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Tax law : rules or principles- madness or genius? Mind the gaps!  
/ Angelo Nikolakakis  
Can Member states survive EU taxation? Can the European Union survive national taxation? / Frans Vanistendael.

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#### Sommario/riassunto

This book comprises a selection of papers presented at a conference in honour of John Avery Jones which was held on 22 and 23 April 2010 in London. Why this book? This book comprises a selection of papers presented at a conference in honour of John Avery Jones which was held on 22 and 23 April 2010 in London. The conference brought together experts in international and UK domestic taxation from around the world to celebrate Dr. Avery Jones's contribution to the fiscal arena to mark his 70th birthday and forthcoming retirement as Judge of the First and Upper Tier Tax Tribunals. The participants of the conference were drawn almost exclusively from three groups: the International Tax Group (ITG) of which Dr. Avery Jones was one of the founder members; the Advisory Group on the OECD Model; and UK tax academics. The papers reflect Dr. Avery Jones's many areas of interest, covering both international taxation and various aspects of UK domestic taxation. Many of the papers drew their inspiration from Dr. Avery Jones's academic writings or from his contribution as a tax judge.

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