

Cambridge University Press  
978-0-521-85311-8 - International Commercial Tax  
Peter Harris and David Oliver  
Copyright Information  
[More information](#)

---

# INTERNATIONAL COMMERCIAL TAX

PETER HARRIS AND DAVID OLIVER



Cambridge University Press  
 978-0-521-85311-8 - International Commercial Tax  
 Peter Harris and David Oliver  
 Copyright Information  
[More information](#)

CAMBRIDGE UNIVERSITY PRESS  
 Cambridge, New York, Melbourne, Madrid, Cape Town, Singapore,  
 São Paulo, Delhi, Dubai, Tokyo

Cambridge University Press  
 The Edinburgh Building, Cambridge CB2 8RU, UK

Published in the United States of America by Cambridge University Press, New York

[www.cambridge.org](http://www.cambridge.org)  
 Information on this title: [www.cambridge.org/9780521853118](http://www.cambridge.org/9780521853118)

© Peter Harris and J. David B. Oliver 2010

This publication is in copyright. Subject to statutory exception  
 and to the provisions of relevant collective licensing agreements,  
 no reproduction of any part may take place without the written  
 permission of Cambridge University Press.

First published 2010

Printed in the United Kingdom at the University Press, Cambridge

*A catalogue record for this publication is available from the British Library*

*Library of Congress Cataloguing in Publication data*

Harris, Peter, 1964–

International commercial tax / Peter Harris, David Oliver.

p. cm. – (Cambridge tax law series)

Includes bibliographical references and index.

ISBN 978-0-521-85311-8

1. International business enterprises–Taxation–Law and legislation. 2. Income tax–  
 Foreign income. 3. Double taxation. 4. International business  
 enterprises–Taxation–Law and legislation–Great Britain. 5. Income tax–Great Britain–  
 Foreign income. 6. Double taxation–Great Britain. I. Oliver,  
 David (J. David B.) II. Title. III. Series.

K4542.H375 2010

343.04–dc22

2010011234

ISBN 978-0-521-85311-8 Hardback

Cambridge University Press has no responsibility for the persistence or  
 accuracy of URLs for external or third-party internet websites referred to in  
 this publication, and does not guarantee that any content on such websites is,  
 or will remain, accurate or appropriate.