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INTERNATIONAL COMMERCIAL TAX

Inspired by a postgraduate course the authors have jointly taught at the University of Cambridge since 2001, Peter Harris and David Oliver use their divergent backgrounds (academia and tax practice) to build a conceptual framework that not only makes the tax treatment of complex commercial transactions understandable and accessible, but also challenges the current orthodoxy of international tax norms.

Designed specifically for postgraduate students and junior practitioners, it challenges the reader to think about tax issues conceptually and holistically, while illustrating the structure with practical examples. Senior tax practitioners and academics will also find it useful as a means of refreshing their understanding of the basics and the conceptual framework will challenge them to think more deeply about tax issues.

PETER HARRIS is a Reader at the Law Faculty of the University of Cambridge. Until his recent retirement, DAVID OLIVER was an international tax partner at the London office of PricewaterhouseCoopers and joint editor of the *British Tax Review*.

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P R E F A C E

The authors found inspiration for this book in a postgraduate course they have jointly taught at the Law Faculty of the University of Cambridge since 2001. The authors have divergent backgrounds, one heavily focused in academia with the outlet of drafting tax laws for an international organisation, the other for twenty-five years a tax partner in an international firm of chartered accountants with the outlet of editorship of the UK's leading tax journal. This divergence gives rise to a synergy from which each author has benefited greatly.

The book is designed for postgraduate students and junior practitioners. It is more than an introduction to the subject. It challenges the reader to think about tax issues conceptually and holistically, while illustrating the structure with practical examples. More senior tax practitioners and academics may also find it useful as a means of refreshing their understanding of the basics and the conceptual framework may challenge them to think more deeply about tax issues than they currently do.

Consistent with the purpose of this book, the authors are firmly of the view that any future edition should not exceed 500 printed pages of text and will do their utmost to ensure that that limit is never exceeded.

The law in this book is stated as at 20 March 2010. The agreed contributions of the authors to this book are 75 per cent Peter Harris and 25 per cent David Oliver.

Peter Harris and David Oliver
Cambridge
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ABBREVIATIONS

ACT	Advance corporation tax
CTA 2009	Corporation Tax Act 2009 (UK)
CTA 2010	Corporation Tax Act 2010 (UK)
ECJ	Court of Justice of the European Union
EFTA	European Free Trade Association
EU	European Union
EU Law	Law of the European Union
FEU Treaty	Treaty on the Functioning of the European Union
HMRC	Her Majesty's Revenue Commissioners
ICTA 1988	Income and Corporation Taxes Act 1988 (UK)
ITA 2007	Income Tax Act 2007 (UK)
ITTOIA 2005	Income Tax (Trading and Other Income) Act 2005
OECD	Organisation for Economic Co-operation and Development
OECD Model	Organisation for Economic Co-operation and Development's Model Convention on Income and Capital
PE	Permanent establishment
TCGA 1992	Taxation of Chargeable Gains Act 1992 (UK)
TIOPA 2010	Taxation (International and Other Provisions) Act 2010 (UK)
UN	United Nations
UN Model	United Nations Model Double Taxation Convention between the Developed and Developing Countries
UK	United Kingdom
US	United States

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