

Web Site

WEB SITE

Visit our website

at

<http://www.khpplc.co.uk>



Key Haven Publications Ltd
PO Box 669
Oxford OX3 3AU
Telephone: 01865 352121; Facsimile 01865 351081
www.khpplc.co.uk

E C T J SPECIAL

Volume 13, 2012-13

EDITORIAL BOARD

Robert Venables QC, MA, LL.M, FTII (Chairman)

Timothy Lyons QC, LL.M, PhD, FTII, Barrister (England, Wales & Ireland)
(Consulting Editor)

Dr. Tom O'Shea (Managing Editor)

Ian Hutton LL.B, PhD, Barrister (Joint Managing Editor)

CONSULTING EDITORIAL BOARD

The Right Honourable Lord Slynn of Hadley

Sir Andrew Park

His Honour Sir Stephen Oliver QC

*For details of the
Advisory Editorial Board please refer over*

All editorial correspondence should be addressed to:

Dr Tom O'Shea

Lecturer - Tax Law

Centre for Commercial Law Studies, Queen Mary,

University of London

Email: t.o'shea@qmul.ac.uk.

The EC Tax Journal

is published by

Key Haven Publications Ltd

PO Box 669

Oxford OX3 3AU

Telephone: 01865 352121; Facsimile: 01865 351081

Visit our Website at:

www.khpplc.co.uk

DISCLAIMER

The views contained herein are put forward for further consideration only and are not to be acted upon without independent and professional advice.

Neither the Publisher nor the Authors or Contributors can accept any responsibility for any loss occasioned to any person no matter howsoever caused or arising as a result of or in consequence of action taken or refrained from in reliance on the contents hereof.

©2013 KEY HAVEN PUBLICATION LTD

The moral rights of the authors have been asserted

Conditions of Sale

All rights strictly reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or any means, electronic, mechanical, photocopying, recording or otherwise, without prior written permission of the publisher.

Any person infringing the publisher's copyright will be liable to criminal and/or civil proceedings.

Papers are invited for publication on the understanding that they contain original unpublished material not submitted to any other journal and may be subject to anonymous peer review. The decision of the Managing Editors to accept, reject or modify any paper shall be final. Style sheets are available from the publisher on request.

Printed in England by Biddles MPG Ltd.

THE ADVISORY EDITORIAL BOARD

Professor Marc Dassesse
Free University of Brussels (ULB)
Brussels

Marc Quaghebeur
Vandendijk & Partners Advocaten Avocats Brussels

Michel Vanden Abeele
Director General
Taxation and Customs Union Directorate
Brussels

Professor A Easson
Faculty of Law, Queen's University
Ontario

Christian Emmeluth
Copenhagen

Prof. Dr. Marjaana Helminen
University of Helsinki, Faculty of Law
Helsinki

Jean-Marc Tirard
Tirard Naudin
Paris

Guglielmo Maisto
Maisto e Associati
Milano

Véronique De Meester
Oostvogels & De Meester
Luxembourg

Wouter van Dalen
Netherlands

Redmar A Wolf
Baker & Mc Kenzie
Amsterdam

THE ADVISORY EDITORIAL BOARD

Francisco de Sousa da Câmara
Morais Leitão & J Galão Teles & Associados
Lisbon

Paul Farmer
Dorsey & Whitney LLP

Jonathan Schwarz
3 Temple Gardens Tax Chambers
London

Chris Tailby
Tax Practice Director's Office,
London

Stephen Bill
Head of VAT
European Commission-Office
Brussels