

## 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](http://www.khpplc.co.uk)*

# THE EC TAX JOURNAL

---

E C T J

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](mailto: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](http://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.

©2012 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Papers are invited for publication on the understanding that they contain original unpublished material not submitted to any other journal and may be subject to anonymous peer review.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