# Tolley's Customs and Excise **Duties Handbook** 2015-16 Volume 1 General Consultant Editor: Jeremy White Tolle

# **Tolley Customs Duties Handbook 2015**

**The Tolley Technical Tax Team** 

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Following action item no 7 of the Anti BEPS efforts of G20 and OECD the OECD has presented the Multilateral Instrument MLI on Base Erosion and Profit Shifting in June 2017 Based on the MLI as well as earlier drafts Article 5 of the OECD Model Tax Convention and the Official Commentary have been amended in November 2017 Similarly Article 7 of the OECD Model Tax Convention on the allocation of income in PE situations is influenced by the October 2015 OECD BEPS proposals This academically rigorous yet thoroughly practical work provides comprehensive guidance on a variety of complex PE issues Its initial chapters analyse the latest OECD and EU developments in the context of Articles 5 and 7 of the OECD Model Tax Convention 21 country chapters cover domestic PE issues as well as country specific treaty developments from a practical perspective Contributors Fabrizio Acerbis Maret Ansperi Yumiko Arai kos Burj n Anna Berglund Peter Collins Mike Cooper David Cuellar Veronika Daurer Frank Feng Mikhail Filinov Sandra Fleurier Jose Antonio Gonzalez Herbert Greinecker S ren Jesper Hansen Lars Elleg rd Holst Mauricio Hurtado Martin Jann Renaud Jouffroy David Lermer Peter Lindblad Iren Lipre Jessica Ma Anna Mallol Dennis Matthijs Hamish McElwee Kunal Mehta Osman Mollagee Matthew Mui Ram n Mullerat Luis Felipe Mu oz Stephen Nauheim Francesco Nuzzolo Yoshiyasu Okada Marianne Orell Oren Penn Martin Poulsen Lene Munk Rasmussen Ekkehart Reimer Daniel Rinke Stefan Schmid Mathias Schreiber Vishal J Shah Smit Sheth Tom Stuer Maarten Temmerman Eszter Turcsik Hein Vermeulen Huili Wang Sonia Watson Ciska Wisman Raymond Wong Alan Yam Customs and Excise Duties Handbook Set 2019-2020 The Tolley Technical Tax Team, 2019-09-25 The Customs and Excise Duties Handbook 2019 combines the content from both the Customs Duties Handbook and the Excise Duties Handbook Now published as a seven volume work the 2019 20 edition covers all the up to date legislation on the key areas for customs and excise practitioners The seven volumes are arranged as follows 1 General2a Union Customs Code2b Customs 3 Product Duties 4 Environmental Taxes 5 Betting and Gaming Duties 6 Vehicle Excise DutyVolume 1 is an essential quick reference guide to the most commonly used legislation ideal for taking to court or client meetings Volumes 2a and 2b provide the essential UK and EU legislation relating to customs duties including the new Union Customs Code the UCC Delegated Act the UCC Implementing Act and the UCC Transitional Delegated Act in full Volumes 3 to 6 cover the specific duties Tolley's Customs Duties Handbook 2009 Jeremy White, 2009 The Customs Duties Handbook is an essential guide for specialist tax practitioners lawyers FDs and HM Revenue and Customs The handbook covers all recent developments in UK and European legislation and is split into four parts as follows 1 Statutes 2 Statutory instruments 3 European material including the Community Customs Code and Implementing Code 4 Extra statutory concessions A comprehensive index provides easy access to UK and European provisions for customs duties making this handbook an essential work for any practitioner s library Tolley's Customs and Excise Duties Handbook Set 2022-2023 The Tolley The Tolley Technical Tax Team, 2022-11-30 This is a comprehensive resource encompassing seven volumes of the key legislation needed by busy practitioners including all the relevant UK customs law along with the Union Customs Code and

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