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Mark Keating

ANTI-ABUSE: VAT/GST VS. DIRECT TAXATION

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TRANSFER PRICING IN VAT/GST VS. DIRECT TAXATION: RELATIONS BETWEEN ASSOCIATED COMPANIES

Richard T. Ainsworth

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Dennis Ramsdahl Jensen PhD

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NON-INTEGRATION AND INTEGRATION OF BUSINESSES IN EUROPEAN VALUE ADDED TAX
AND IN CORPORATE INCOME TAX

Ad van Doesum / Dr Gert-Jan van Norden
Tilburg University, the Netherlands

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Prof. Dr Eleonor Alhager, Uppsala University, Sweden

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Andrea Parolini

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PLACE WHERE THE SUPPLY/ACTIVITY IS EFFECTIVELY CARRIED OUT AS AN ALLOCATION RULE: VAT VS. DIRECT TAXATION

Rita de la Feria

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ALLOCATION OF TAXING RIGHTS BETWEEN STATES – PLACE WHERE THE SUPPLY/ACTIVITY IS EFFECTIVELY CARRIED OUT AS ALLOCATION RULE: VAT/GST VS DIRECT TAXATION

Mie Pelzer / Carsten Vesterø

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Karolina Tetłak / Caroline Kindl

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Christophe Waerzeggers

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Pernilla Rendahl, Jur. Dr.

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Nils Eriksen /Karl-Heinz Haydl

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Prof. Dr Pasquale Pistone

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Ralph Korf

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Prof. Dr Marc Bourgeois/ Ms Adeline Römer

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Thomas Ecker

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