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THE EC TAX JOURNAL

EC T J

Volume 9, Issue 3, 2008

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The EC Tax Journal
is published by
Key Haven Publications PLC
PO Box 669
Oxford OX3 3AU
Telephone: 01865 352121; Facsimile: 01865 351081
Visit our Website at:
www.khpplc.co.uk

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Reference to this journal should indicate year of issue and volume, issue and page numbers. For example Vol2, Issue 3, page 150, of 1999 should be referred to as: ECTJ2/3 [1999] 150.

Printed in England by Dearne Valley Printers.

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EDITORIAL

We are once again delighted to reproduce as articles presentations from the Queen Mary University of London's EC Tax Student Conference held on the 16th May 2007 and sponsored by Key Haven Publications.

All articles were prepared by LLM students who wish to express their gratitude to Tom O'Shea for his support and encouragement during the course.

The first two articles concern dividend taxation and the effects of Double Tax Treaties on EC Law. First, by Alexander Greter is "LOB clauses and EC Law: Legitimacy and Consequences". This is followed by Per Gyllenstierna's "Dividend Taxation and the LOB clause in the US-Sweden DTC".

The third article is by Maria Gregoriou. It reflects on the question as to whether the tax avoidance predicament has shifted from the nation state to the Community level.

Fourthly, Papakyriaki Evangelia in "Third Countries in the EC Treaty" provides an account of the effects of the EC Treaty being extended to Third Countries, an issue of recent controversy.

Finally, Grahame Turner, in an updated article, provides an analysis of the respective freedoms of establishment and capital movement in relation to controlling investments in companies.

Robert Venables QC
January 2008

Ian Hutton

Keith M Gordon