
THE EC TAX JOURNAL

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Contents of Volume 4, Issue 2

CONTENTS

	Page No
Editorial	vii
Challenging Fiscal Subsidies Under WTO Law: The Example Of The US Foreign Sales Corporation Philip Bentley QC	81
Composite and Multiple Supplies Alastair Ladkin	105
Non-Fiscal Discrimination in the WTO and EC Law: Relations and Solutions Jesús Santa-Bárbara Rupérez	111
Book Review	139

From the Editors

EDITORIAL

It is a pleasure to welcome onto the advisory editorial board Mr John Friel, International Tax Director with Deloitte Touche. We are grateful for his enthusiastic support for the journal. His input will be very valuable as we continue to develop it in the future.

This issue has two substantial contributions which place tax law in the EC in the context of WTO law. We are seeing increasing use of the concept of state aid to challenge the tax laws of Member States. Philip Bentley QC considers the challenge that WTO law presents to fiscal subsidies and in particular the recent *US Foreign Sales Corporation Case*. For practitioners who value living in “interesting times”, his conclusion that new vistas are opening for EC tax practitioners will be a welcome one. Dr Jesús Santa-Bárbara Rupérez, usefully considers the much-discussed topic of discrimination in the light of WTO law and the relationship between WTO and EC law.

Helping us to maintain an interest in the jurisprudence of particular Member States, Alastair Ladkin considers a recent case before the Court of Appeal in England on the vexed topic of composite and multiple supplies for Value Added Tax.

Would contributors please note that the copy date for articles for the next issue is September 29th 2000. It is good to report that this issue is taking shape quickly.

Robert Venables QC

Timothy Lyons

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August 2000