

# FILING INSTRUCTIONS

## RELEASE 55

Below are the filing instructions for Release 55 of *International Tax Systems and Planning Techniques*. Please remove and discard the specified old pages and insert the new ones as indicated below. However, before filing this release, please ensure that Release 54 has been filed. The filing record card indicates details of the most recently filed release.

Remember to look at the illustrated filing guide at the end of the Service Information section if you have any difficulty filing in the new pages.

For the most up-to-date version of these filing instructions, please visit [www.sweetandmaxwell.co.uk/catalogue/looseleafs](http://www.sweetandmaxwell.co.uk/catalogue/looseleafs).

## VOLUME 1

|   | <i>Remove old pages</i>   | <i>Insert new pages</i>   |
|---|---|---|
| <b>Preliminary pages</b>                                      |   |   |
|   | Filing Instructions 54<br>3 — 4   | Filing Instructions 55<br>3 — 4   |
| <b>Part B International Tax Systems</b>                       |   |   |
| <b>B6 Switzerland</b>   | 2,001 — 2,162-2,200   | 2,001 — 2,162-2,200   |
| <b>B10 Spain</b>  | 2,801 — 2,846-2,850<br>2,881 — 2,884<br>2,891 — 2,914<br>2,925 — 2,926<br>2,931 — 2,952-3,000 | 2,801 — 2,846-2,850<br>2,881 — 2,884<br>2,891 — 2,914<br>2,925 — 2,926<br>2,931 — 2,952-3,000 |
| <b>Part C Other Treaty Countries Offering Tax Concessions</b> |   |   |
| <b>C1 Luxembourg</b>  | -<br>5,001 — 5,002B<br>5,003 — 5,020-5,100  | 5,000A — 5,000B<br>5,001 — 5,002D<br>5,003 — 5,024-5,100                                      |
| <b>C8 Malta</b>   | 5,701 — 5,712-5,800   | 5,701 — 5,712-5,800   |
| <b>Index</b>  | -   | 10,037 — 10,040   |

**You have now finished filing Volume 1**