

## Contributors of Articles

ANTÓN, RICARDO GARCÍA, Multilateral Dynamics in Bilateral Settings: Back to Realpolitik. . . . .	462
BIRD, RICHARD AND MINTZ, JACK, Sharing the Wealth: Article 82 of UNCLOS—The First Global Tax?. . . . .	537
BLACKWELL, MICHAEL, Conduct Unbefitting: Solicitors, the SRA and Tax Avoidance. . . . .	31
BRAUNER, YARIV, The Multilateral Instrument as a Platform for Co-ordination of International Tax Policies. . . . .	437
CASI, ELISA, NENADIC, SARA, ORLIC, MARK DINKO AND SPENGEL, CHRISTOPH, A Call to Action: From Evolution to Revolution on the Common Reporting Standard. . . . .	166
CHAND, VIKRAM AND MALEK, BENJAMIN, The Relevant Economic Activity Test and its Impact on the International Corporate Tax Policy Framework. . . . .	394
HERZFELD, MINDY, US Tax Reform: A Multilateral Success?. . . . .	487
MARRIOTT, LISA, Social Justice and New Zealand Tax Debt Insolvencies. . . . .	77
MARTIN, FIONA, Collection and Administration of Taxes During the Reign of King George III: the Example of Jane Austen’s Brother, Henry, Receiver-General of Taxes for Oxfordshire 1813–1816. . . . .	651
MASON, RUTH AND PARADA, LEOPOLDO, Company Size Matters. . . . .	610
MORSE, SUSAN C., GILTI: The Co-operative Potential of a Unilateral Minimum Tax. . . . .	512
OLIVEIRA, PHELIPPE TOLEDO PIRES DE, Brazil’s Entry into the OECD: State of Play, Tax Challenges and Potential Outcomes. . . . .	55
RESCH, RICHARD XENOPHON, Home Sweet Home: Tax Treaty Interpretation and the Problem with Language Under Consideration of the Permanent Home Tie-Breaker. . . . .	205
ROGERS, HELEN AND OATS, LYNNE, Emerging Perspectives on the Evolving Arm’s Length Principle and Formulary Apportionment. . . . .	150
TANDON, SURANJALI, Challenges to Multilateralism in International Taxation: A Tale of Two Measures. . . . .	568
VAN APELDOORN, LAURENS, Do States Have an Entitlement to Tax Income Arising in Their Territory?. . . . .	557

## Contributors of Current Notes

BAKER, PHILIP, The Multilateral Convention for the Avoidance of Double Taxation of Copyright Royalties, as a Model for a Digital Economy Convention. . . . .	1
BLACKWELL, MICHAEL, The April 2019 Loan Charge. . . . .	240
HARPER, ANDREW AND LIU, LI, UK accelerated depreciation policy in an international context. . . . .	257
KERMALLY, LAURA, The Draft Non-Contentious Probate (Fees) Order 2018. . . . .	237
OGEMBO, DAISY L.A., The Tax Justice Network-Africa v Cabinet Secretary for National Treasury & 2 others: a big win for tax justice activism?. . . . .	105
RAJATHURAI, BRIN, DAC 6: the UK's proposals for implementation. . . . .	583

# Finance Act 2019 Notes

Section 13: disposals by non-UK residents; and Schedule 1: chargeable gains accruing to non-residents, GILES CLARKE. . . . .	268
Section 13: disposals by non-UK residents; and Schedule 1, paragraph 21: Schedule 5AAA to the Taxation of Chargeable Gains Act 1992—UK property rich collective investment vehicles, SARAH SQUIRES. . . . .	278
Section 15 and Schedule 3: offshore receipts in respect of intangible property, ANNE FAIRPO. . . . .	298
Section 16 and Schedule 4: avoidance involving profit fragmentation arrangements, PHILIP BAKER. . . . .	300
Section 18 and Schedule 6: diverted profits tax, DAN NEIDLE. . . . .	302
Section 19: hybrid and other mismatches: scope of Chapter 8 and “financial instrument”, BARBARA ONUONGA. . . . .	304
Section 21: permanent establishments: preparatory or auxiliary activities, PHILIP BAKER. . . . .	310
Section 22 and Schedule 7: payment of CGT exit charges; Section 23 and Schedule 8: corporation tax exit charges, TIMOTHY LYONS. . . . .	313
Section 24: group relief: meaning of “UK related” company, GARY RICHARDS. . . . .	323
Section 25 and Schedule 9: intangible fixed assets: restrictions on goodwill and certain other assets, ANNE FAIRPO. . . . .	324
Section 26: intangible fixed assets: exceptions to degrouping charges, GARY RICHARDS. . . . .	326
Section 27 and Schedule 10: corporation tax relief for carried-forward losses, ASHLEY GREENBANK. . . . .	328
Section 32 and Schedule 13: temporary increase in annual investment allowance, ANDREW HARPER AND LI LIU. . . . .	331
Sections 30–35: capital allowances, GLEN LOUTZENHISER. . . . .	331
Section 36 and Schedule 14: leases: changes to accounting standards etc, MICHAEL EVERETT. . . . .	335
Section 39 and Schedule 16: entrepreneurs’ relief, PETER RAYNEY. . . . .	339
Sections 42–46: stamp duty land tax, SUSAN BALL. . . . .	346
Section 47: stamp duty: transfers of listed securities and connected persons; Section 48: SDRT: listed securities and connected persons, NIGEL POPPLEWELL. . . . .	350
Section 52 and Schedule 17: VAT treatment of vouchers, DILPREET K. DHANOA. . . . .	354
Section 53 and Schedule 18: VAT groups: eligibility, PHILIPPE GAMITO AND KAREN KILLINGTON. . . . .	360
Section 66: residence nil-rate band, RICHARD WALLINGTON. . . . .	369
Section 83: resolution of double taxation disputes, PHILIP BAKER. . . . .	372
Section 84: international tax enforcement: disclosable arrangements, PHILIP BAKER. . . . .	373
Section 87: voluntary returns, SANDRA EDEN. . . . .	374
Section 90: minor amendments in consequence of EU withdrawal, TIMOTHY LYONS. . . . .	376

# Case Notes

<i>Ball UK Holdings Ltd v HMRC</i> (FTT and UT): tax law and accounting standards, EDWARD WALKER-ARNOTT AND MICHAEL HUNT. . . . .	383
<i>Banks v HMRC</i> : human rights and relief for political donations, BEN STANFORD, STUART MACLENNAN AND STEVE FOSTER. . . . .	15
<i>Fowler v HMRC</i> : an outside view, HANS MOOIJ. . . . .	25
<i>Fowler v HMRC</i> : divers yet again, JOHN AVERY JONES. . . . .	22
<i>HMRC v Joint Administrators of Lehman Brothers International (Europe) (In Administration)</i> : the meaning of “yearly interest” for UK withholding tax purposes, STUART PIBWORTH. . . . .	591
<i>Praesto Consulting UK Ltd v HMRC</i> : input tax credit—a focus on substance and reality, REBECCA SHELDON. . . . .	378
<i>Project Blue Ltd v HMRC</i> : judicial interpretation of “blunderbuss” SDLT provisions when two worlds collide RACHAEL O’CONNOR. . . . .	138
<i>Prudential Assurance Co Ltd v HMRC</i> : remedying EU discrimination in foreign portfolio dividend cases, GILES SALMOND AND KUNAL NATHWANI. . . . .	118
<i>R. (on the application of Derry) v HMRC</i> : the first judicial steps forward from the Rewrite, MATTHEW PATERSON. . . . .	599
<i>R. (on the application of Dickinson) v HMRC</i> and <i>R. (on the application of Vacation Rentals (UK) Ltd) v HMRC</i> : delegitimising legitimate expectations—the macro-political field, DAVID SOUTHERN. . . . .	126
<i>Reeves v HMRC</i> : holdover relief, literal interpretation and human rights, DAVID WELSH. . . . .	7

## Book Reviews

Gadžo, S., Nexus Requirements for Taxation of Non-Residents' Business Income, CHRISTIANA HJI PANAYI. . . . .	426
Lang, M., Owens, J., Pistone, P., Rust, A., Schuch J. and Staringer, C. (eds), The Impact of Bilateral Investment Treaties on Taxation, CHRISTIANA HJI PANAYI. . . . .	232
Monsenego, J., Introduction to Transfer Pricing, CHRISTIANA HJI PANAYI. . . . .	428
Pistone, P. and Weber, D. (eds), Taxing the Digital Economy: The EU Proposals and Other Insights, CHRISTIANA HJI PANAYI. . . . .	671
Rocha, S.A. and Christians A. (eds), Tax Sovereignty in the BEPS Era, CHRISTIANA HJI PANAYI. . . . .	233
Sadiq, K., Sawyer, A. and McCredie, B. (eds) Tax Design and Administration in a Post-BEPS Era, GLEN LOUTZENHISER. . . . .	425
Snape, J. and de Cogan, D. (eds), Landmark Cases in Revenue Law, ADRIAN SAWYER. . . . .	429
Zelenak, L., Figuring Out the Tax: Congress, Treasury, and the Design of the Early Modern Income Tax, GLEN LOUTZENHISER. . . . .	101

## Additional Documents

### *Editorials*

Editorial, JOINT GENERAL EDITORS. . . . .	581
Editorial: Finance Act 2019—just a side show? GARY RICHARDS. . . . .	265
Introduction: Special issue on international tax co-operation and multilateralism, ANZHELA CÉDELLE. . . . .	433

### *Books Received*

Books Received, GLEN LOUTZENHISER. . . . .	104
--	-----