

Contributors of Articles

BERSTEN, MICHAEL, General Anti-Avoidance Rules: The Australian Story.	641
BUTANI, MUKESH AND JAIN, TARUN, General Anti-Avoidance Rules in India: The Story so Far!.	695
DE LA FERIA, RITA, The UK VAT at 50: the Good, the Bad and the Ugly.	279
DUFF, DAVID G., Amendments to the Canadian General Anti-Avoidance Rule.	666
ELLIFFE, CRAIG, Designing a Powerful General Anti-Avoidance Rule: Reflections on the New Zealand Experience.	704
FREEDMAN, JUDITH, The UK GAAR at 10 Years and the Development of Other Common Law GAARs.	590
GAMMIE, MALCOLM, Some Reflections on Statutory Interpretation: What Role for the GAAR?.	600
GARAVAN, CHARLES, Connecting Factors and the Revolutionary Nature of Addington's 1803 Income Tax Act.	213
KIR, AJITESH, Profiteering Under GST: Lessons from India, Australia and Malaysia.	295
KOSTIKIDIS, SAVVAS, Nexus for Source Taxation of Mobile Individual Service Providers in Tax Treaties.	164
LIPTAK, EDWARD, The South African GAAR Survives its First Major Challenge but Troubling Issues Still Lie Ahead.	732
M.P. RAM MOHAN AND GUPTA, ADITYA, Taxing Intellectual Property Assets on a Cross-Border Transaction: Application of <i>Mobilia Sequuntur Personam</i> and the Case of the India-Mauritius Tax Treaty.	97
NEIDLE, DAN, Carried Too Far? A Challenge to the Tax Treatment of Carried Interest in the Private Equity Industry.	45
OOI, VINCENT, <i>CIT v AQQ</i> : The Singapore GAAR and its Australasian Influences.	724
SOUTHERN, DAVID AND WEIDMANN, OKTAVIA, Cryptotaxation: A Guide to a Brave New World.	68
SUTTON, DAVID, Should the United Kingdom's Idiosyncratic 6 April Tax Year Start be Moved to an Alternative Date?.	317
TILAHUN, NATHANIEL AND YIHDEGO, ABEIBE G., Unsuccessful Implementation of the OECD Transfer Pricing Guidelines in Low Income Countries: The Case of Ethiopia.	193
TIPPING, DAVID, The GAAR Advisory Panel: A Safeguard in Name Only?.	631

Contributors of Current Notes

AVERY JONES, JOHN, Decisions of the Special Commissioners in the National Archives.	389
AVERY JONES, JOHN, More on 5 April.	390
AVI-YONAH, REUVEN, After Pillar One.	243
BAKER, PHILIP, United Nations General Assembly resolution on the “promotion of inclusive and effective international tax cooperation at the United Nations”.	20
BAKER, PHILIP, UN Secretary-General’s Report on the promotion of inclusive and effective international tax cooperation at the United Nations.	364
BLAKER, KERRIE AND MURRAY, DAVID, Pillar 2—the MNE experience.	367
COLLIER, RICHARD, The Transfer Pricing Directive.	556
DALY, STEPHEN, Good guidance: Guidelines for Compliance and the LITRG report.	377
HUNT, EMER, Irish Commission on Taxation and Welfare, 2022.	131
KEELING, ELIZABETH, Loan relationships and unallowable purposes: HMRC’s update.	545
MATIKONIS, KAROLIS, Implications of expanded levies on energy producers.	8
SAWYER, ADRIAN, <i>Vale</i> the Office of Tax Simplification: is its abolition an ill-informed decision?.	1
WALKER, MARTIN, Carried interest: a response.	251
WOLFERS, LACHLAN AND ROARK, GARTH, The use of generative AI tools in the tax profession: after the initial hype—fear, foe or friend?.	351

Finance Acts 2023 Notes

Finance Act 2023 Notes

Editorial, GARY RICHARDS	393
Finance Act 2023: Section 4: amount of relief for expenditure on research and development, KASIM MEHMOOD	395

Finance (No.2) Act 2023 Notes

Section 5: charge and main rate for financial year 2024; Section 7: temporary full expensing etc for expenditure on plant or machinery, VIKRAMSINH PATIL	402
Section 8: annual investment allowance to remain at £1M beyond temporary period, ANDREW HARPER	408
Section 10 and Schedule 1: relief for research and development, KASIM MEHMOOD	409
Section 15: seed enterprise investment scheme: increase of limits etc., ANDREW HARPER	417
Sections 18–23: pensions, MATTHEW HARRISON	427
Section 29 and Schedule 2: estates in administration and trusts, EMMA CHAMBERLAIN	432
Section 34 and Schedule 3: corporate interest restriction, JULIAN FEINER AND ROSS WINDELL	433
Section 35 and Schedule 4: investment vehicles, SARAH SQUIRES	437
Section 36: share exchanges involving non-UK incorporated close companies, GARY RICHARDS	447
Section 37 and Schedule 5: records relating to transfer pricing, RICHARD COLLIER	448
Section 41: separated spouses and civil partners, EMMA CHAMBERLAIN	451
Sections 121–277 and Schedules 14–18: multinational top-up tax and domestic top-up tax, BEZHAN SALEHY	455
Sections 279–313: electricity generator levy, KAROLIS MATIKONIS	468
Sections 316–318: import duty; Schedule 19: dumping, subsidisation and safeguarding remedies; and Schedule 20: bilateral safeguarding remedies, TIMOTHY LYONS	478
Sections 331–332 and Schedule 23: freeports and investment zones, MARIA KENDRICK	481
Section 344: definition of “charity” restricted to UK charities, PHILIP BAKER	485
Section 347: abolition of the Office of Tax Simplification, JUDITH FREEDMAN	493

Case Notes

<i>Cabot Plastics Belgium SA v Belgium: procurement of a fixed establishment by a legally independent entity, STEFANIE GERINGER.</i>	543
<i>Clipperton v HMRC; Dunsby v HMRC: variations on a theme, RICHARD THOMAS.</i>	34
<i>Fenix International Ltd v HMRC: VAT on services rendered on social media platforms, MATTHIAS TRINKS.</i>	156
<i>GE Financial Investments v HMRC: a novel point of treaty interpretation, JOHN AVERY JONES.</i>	574
<i>Greenspace (UK) Ltd v HMRC: raising the roof on energy saving materials for VAT, AMY LAWTON AND SABRINA MASON.</i>	269
<i>HMRC v BlueCrest Capital Management LP: a serious procedural problem, JOHN AVERY JONES.</i>	262
<i>HMRC v NCL Investments Ltd: the accounting answer to an ancient legal dispute, MALCOLM GAMMIE.</i>	142
<i>Hoey v HMRC: the tale of an unexpected power: postscript, RICHARD THOMAS.</i>	43
<i>JTI Acquisitions Co (2011) Ltd v HMRC: unallowable purpose, DAVID SOUTHERN.</i>	564
<i>Marano v HMRC: another procedural mixed bag, RICHARD THOMAS.</i>	525
<i>Michael Schütte v Finanzamt Brilon: the CJEU as the guardian of neutrality, FABIAN BARTH AND FLORIAN S. ZAWODSKY.</i>	581
<i>Murphy v HMRC (Court of Appeal): a positive concession? STEPHEN DALY.</i>	515
<i>R. (on the application of Cobalt Data Centre 2 LLP) v HMRC: a Cobalt white elephant, STEVEN GEE.</i>	24
<i>Royal Bank of Canada v HMRC: a model of treaty interpretation, JOHN AVERY JONES.</i>	500
<i>Royal Bank of Canada v HMRC: the domestic law issues, RICHARD THOMAS.</i>	508

Book Reviews

Avi-Yonah, R.S. (ed.), Research Handbook on Corporate Taxation, ADRIAN SAWYER	763
Haase, F., EU Tax Disclosure Rules, NOAM NOKED	343
Haslehner, W., Lyons, T., Pantazatou, K., Kofler, G. and Rust, A. (eds), Alternative Dispute Resolution and Tax Disputes, CHRISTIANA HJI PANAYI.	542
Hearson, M., Imposing Standards: The North-South Dimension to Global Tax Politics, TSILLY DAGAN	122
Kokott, J., EU Tax Law: A Handbook, CHRISTIANA HJI PANAYI.	342
Lazarov, I., Anti-Tax Avoidance in Corporate Taxation under EU Law: The Internal Market Narrative, STEFANIE GERINGER.	345
McGowan, M., Classifying Entities and the Meaning of “Tax Transparency”: The UK Perspective, LEOPOLDO PARADA.	760
Panayi, C. HJI, European Union Corporate Tax Law, 2nd edn, JOACHIM ENGLISCH.	240
Papis-Almansa, M. (ed.), EU Value Added Tax and Beyond – Essays in Honour of Ben Terra, KATARINA FAST LAPPALAINEN.	754
Pistone, P. (ed.), Tax Procedures, STEPHEN DALY.	239
Stewart, M., Tax & Government in the 21st Century, MICHAEL D'ASCENZO.	118

Additional Documents

Obituaries

John Taylor (1952–2023).	348
Milton Grundy (1926–2022).	128
Roger Smith (1948–2022).	129