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Paul Craig,Gráinne de Búrca

Western Broadcasting at the Dawn of the 21st Century Leen d' Haenens, Frieda Saeys, 2021-06-21 The main objectives of the series correspond to those of the journal *Communications: The European Journal of Communication Research*, also published by Mouton de Gruyter. The discipline of communication science is concerned with investigation of the structure and function of mass communication processes and their impact on society and social groups. How these processes have an impact on values, knowledge, opinions and behaviour of individuals similarly constitutes an important area of concern for the discipline. The *Communications Monograph* series emphasizes these concerns of the discipline through publication of books taking a European social science perspective. Inasmuch as mass communication cannot be studied distinct from other modes of communication, the purpose of the Series is to publish material covering other communication forms - intrapersonal, interpersonal, organizational - in addition to mass communication. In other words, the *Communications Monograph* series encompasses the entire field of communication science as its domain of interest. Special attention is addressed to the publication of titles that serve as main texts for academic courses and focus on such topics as communication theory and methodology, mass media and production of mediated messages, media use, reception processes, and media impact, political and marketing communication, advertising, public relations and propaganda, media policy, new media technologies and electronic networks, media history and media development.

International Commercial Tax Peter Harris, 2020-03-19 Updated to address recent developments, this evaluation of the international tax order compares approaches of the OECD, UN, and EU.

Western Broadcast Models Leen Haenens, Frieda Saeys, 2007 CD-ROM includes data about general developments in broadcasting, specific examples and analysis techniques.

Official Gazette of the United States Patent and Trademark Office, 1998

Media law in Hungary Judit Bayer, Ágnes Urbán, Gábor Polyák, 2019-05-15 Derived from the renowned multi-volume *International Encyclopaedia of Laws*, this analysis of media law in Hungary surveys the massively altered and enlarged legal landscape traditionally encompassed in laws pertaining to freedom of expression and regulation of communications. Everywhere, a shift from mass media to mass self-communication has put enormous pressure on traditional law models. An introduction describing the main actors and salient aspects of media markets is followed by in-depth analyses of print media, radio and television broadcasting, the Internet, commercial communications, political advertising, concentration in media markets, and media regulation. Among the topics that arise for discussion are privacy, cultural policy, protection of minors, competition policy, access to digital gateways, protection of journalists' sources, standardization and interoperability, and liability of intermediaries. Relevant case law is considered throughout, as are various ethical codes. A clear, comprehensive overview of media legislation, case law, and doctrine, presented from the practitioner's point of view, this book is a valuable time-saving resource for all concerned with media and communication freedom. Lawyers representing parties with interests in Hungary will welcome this very useful guide, and academics and researchers will appreciate its value in the study of comparative media law.

EU Law Paul Craig, Gráinne de Búrca, 2020-07-21 Respected as the definitive textbook on the subject, this is the stand-alone guide to EU law. The world-renowned authors offer the ideal balance of commentary, key cases, and materials to provide the most authoritative coverage and analysis.

EU Law: Text, Cases, and Materials Paul Craig, Gráinne de Búrca, 2011-08-18 The fifth edition of *EU Law: Text, Cases, and Materials* provides clear and insightful analysis of European Law accompanied by carefully chosen extracts from a range of materials. This edition looks in detail at the way in which the Treaty of Lisbon has radically changed both the institutional and substantive law of the European Union.

EU Law Paul P. Craig, Gráinne de Búrca, 2008 Written by two prominent experts in the field, the fourth edition of the market-leading *EU Law: Text, Cases and Materials* offers the reader an authoritative and comprehensive guide to the main fields of EU Law, both institutional and

substantive. Through the distinctive mix of 50% text and 50% cases and materials, the fully revised and updated fourth edition addresses the significant recent developments in EU legislation, including four new chapters on topics of central importance. The new enlarged format includes a two-colour text design which easily distinguishes between author commentary and cases and materials. Craig and de Burca's EU Law: Text, Cases and Materials is the bestselling EU Law textbook - recommended by many institutions as a core text for LLB courses and trusted by thousands of students to provide an authoritative commentary on EU Law. Accompanied by an Online Resource Centre containing an: - interactive map of Europe with hot-spots on all EU member states, providing factual information on each member country - interactive timeline tracking key dates in EU legal history

European Union Corporate Tax Law Christiana HJI Panayi, 2013-05-09 How does EU law affect Member State corporate tax systems and the cross-border activities of companies? This unique study traces the historical development of EU corporate tax law and provides an in-depth analysis of a number of issues affecting companies, groups of companies and permanent establishments. Existing legislation, soft-law and the case-law of the Court of Justice are examined. The proposed CCCTB Directive and its potential application through enhanced co-operation are also considered. In addition to the tax issues pertaining to direct investment, the author examines the taxation of passive investment income, corporate reorganisations, exit taxes and the restrictive effect of domestic anti-abuse regimes. By doing so, the convergences and divergences arising from the interplay of EU corporate tax law and international tax law, especially the OECD model, are uncovered and highlighted.

EU Law Iyiola Solanke, 2022-07-14 The Court of Justice of the European Union is the busiest court in the world. The second edition of this textbook explores why this is. It examines in detail the interactions between European Union and national institutions, instruments, laws and concepts that make up this unique legal order. It explains the core constitutional and substantive principles that underpin the European Union legal order, and introduces EU law in a detailed, comprehensive way which is both enjoyable and clear to read. It offers an up-to-date and accessible analysis of EU law and avoids technical jargon, providing informed insights on an exciting but challenging subject. Combining a historical perspective with up-to-date examples, it aims to help students appreciate how EU law developed and its continued significance in day-to-day life. This updated edition features new coverage on free movement, online resources plus additional chapters on Article 50 and EU law in the UK after Brexit.

EU Freedoms, Non-EU Countries and Company Taxation D.S. Smit, 2012-06-01 In today's environment of largely globalizing national economies, international economic integration does not stop at the frontiers of the European Union. Many non-EU-based enterprises are carrying on business in the European Union through the operation of branches or subsidiaries established in EU Member States, and a large number of EU-based enterprises maintain a diversified range of investments outside the Union. Accordingly, in both inward and outward investment relationships, 'economic openness' is key nowadays. This legal relationship between EU Member States and the EU as a whole vis-à-vis the rest of the world is the starting point of this book. The author analyses the 'freedom of investment' concept between EU Member States and non-EU States under EU law, and specifically its effect on company taxation regimes, from the perspective of multinational enterprises. Focusing on the impact of the Treaty freedoms and international integration agreements on relations with non-EU Member States, this work is the first to specifically address the all-important issue: Under which circumstances can investment-related rights deriving from EU law be invoked by companies established in non-EU states? The analysis identifies the impact of the EU Treaty freedoms on six basic corporate income tax themes that are of particular interest for multinational enterprises: limitation on the deduction of interest expenses; withholding taxes on dividend, interest, and royalty payments; relief for double taxation of income received from foreign investments; CFC legislation; non-deduction of foreign losses from the domestic taxable base; and company taxation upon the transnational transfer of business assets.

The Statesman's Yearbook 2005 B. Turner, 2017-02-07 For one hundred and forty-one years The Statesman's Yearbook has been relied upon to provide accurate and comprehensive information on the current, political, economic and social status of every country in the world. The 2005 edition is fully updated and contains more information than ever before. A foldout colour section provides a political world map and flags for the one hundred and ninety-two countries of the world. In an endlessly changing world the annual publication of The Statesman's Yearbook gives you all of the information you need in one easily digestible single volume. It will save hours of research and cross-referencing between different sources, and is an essential annual purchase.

EC Law and the Sovereignty of the Member States in Direct Taxation Mathieu Isenbaert, 2010 In order to develop a suitable framework for the analysis of the European Court of Justice (ECJ) case law, it is first analysed what significance, if any, the concept of 'sovereignty' has in the contemporary supranational environment of the European Union. All too often, tax scholars equate 'sovereignty' with the concepts of 'competence' or 'jurisdiction'. It will be established in this thesis that a much more specific and higher-level meaning is to be attributed to the 'sovereignty' concept, which goes beyond the strictly legal concepts of 'competence' or 'jurisdiction'. The cornerstone of this thesis, however, is an extensive analysis of the case law of the ECJ in direct tax matters, including a comparison with its non-tax case law. A new kind of methodology is used in discussing the cases: they are categorized according to whether a discrimination - or a restriction - based analysis was applied by the ECJ.

EC Law Aspects of Hybrid Entities Gijsbert Karel Fibbe, 2009 This study discusses the impact of the EC Treaty on the recognition of entities in the internal market. The EC Treaty envisages the internal market as an area without internal frontiers in which the free movement of goods, persons, services and capital is ensured in accordance with the provisions of the EC Treaty. One of the key questions discussed in this study is how this rationale reflects the relation between tax laws of Member States and, specifically, the relation between the application of autonomous classification methods by Member States and the free allocation of economic resources in the internal market. This study also contains an examination of how the different approaches to hybrid entities in tax treaties interfere with EC law. This part of the study contains an analysis of how the interrelation between domestic (tax) laws and the approach to classification conflicts under existing bilateral tax treaties relates to EC law.

Building Anticipation of Restructuring in Europe Marie-Ange Moreau, Serafino Negrelli, Philippe Pochet, 2009 This work presents a stimulating analysis of restructuring by developing a European perspective. The book provides a clear analysis of the capacity of the actors, through different models of industrial relations and corporate governance, to intervene in the process of restructuring.

Transfer Pricing and Business Restructurings Anuschka Bakker, 2009 This book highlights the main tax issues that arise when business restructurings take place. It provides fundamental information about the drivers of business restructurings and business models, examines the application of Art. 9 of the OECD Model Convention, and considers not only the direct tax issues in business restructuring, but also VAT and customs duties. It gives practical insights into the tax accounting treatment of business restructurings, OECD work in progress and the effect of the EU tax system, and includes a case study concerning the restructuring of a manufacturing operation, which is analysed from the perspective of key industrial jurisdictions, along with an examination of current practice.

Treaty on the Functioning of the European Union - A Commentary Hermann-Josef Blanke, Stelio Mangiameli, 2021-05-31 The Commentary on the Treaty on the Functioning of the European Union (four volumes) is a major European project that aims to contribute to the development of ever closer conceptual and dogmatic standpoints with regard to the creation of "Europeanised research on Union law". Following on from the Commentary on the Treaty of the European Union, this book presents detailed explanations, article by article, of all the provisions of the TFEU, discussing the application of Union law in the national legal orders and its interpretation

by the Court of Justice of the EU. The authors are academics and practitioners from twenty-eight European states and different legal fields, some from a constitutional law background, others experts in the field of international law and EU law. Reflecting the various approaches to European legal culture, this book promotes a system concept of European Union law toward more unity notwithstanding its rich diversity grounded in national traditions.

Research Handbook on Corporate Taxation Reuven S. Avi-Yonah, 2023-08-14 Encapsulating the multitude of challenges faced by the international corporate tax regime, this timely Research Handbook provides an in-depth comparative legal analysis of corporate income tax as it is practiced across the world. With a variety of paths to reform proposed throughout, it will prove an invigorating read for tax scholars working on taxation and tax law as well as for tax practitioners and those in fiscal policy seeking ways to improve, or navigate, the current state of affairs in international corporate tax law.

National Tax Policy in Europe Krister Andersson, Eva Eberhartinger, Lars Oxelheim, 2007-09-04 The book is dedicated to the question of how much room for national tax policy Member States of the European Union will be able to maintain in the future. It focuses on the possibilities Member States have and the limits they face, such as the need to finance the welfare state or limits of European and International Law. The research question is looked at from different angles. Economic as well as legal aspects are included.

Sixty Years of EU State Aid Law and Policy Eugene Stuart, Iana Roginska-Green, 2016-04-24 If an EU industrial policy can be said to exist, its contours may be found in the complex and evolving concept of State aid. Because approaching any State aid issue can be fraught with multiple and sometimes conflicting interpretations, an in-depth analysis of the rationales, initiatives, and regulations that constitute the State aid system is much needed. In response to this need, this book provides a fine-grained clarifying context through which recent reforms, policy shifts, and judicial decisions concerning State aid can be understood and applied to specific situations. Focusing on the impacts of landmark cases and policy developments leading up to a deeply informed critique of the current State Aid Modernisation Programme, the authors cover such issues and topics as the following: - linkages to other established and evolving EU common policies and common strategies; - effect of EU State aid rules in the expanding geopolitical regions of EU influence; - interaction with the WTO Subsidies and Countervailing Measures Agreement; - the problem of a 'subsidies culture'; - how the European Commission's notion of 'bad' State aid has evolved; - effect of EU policy imperatives (e.g., environmental goals) which implicitly argue for increased subsidisation; - nexus with EU tax harmonisation; - competition among undertakings versus competition among Member State policies; and - nature of the quasi-devolution of regulatory responsibilities to EU Member States. This book is a crucially important source of both theoretical enlightenment and practical wisdom that will greatly enhance confident progress through any legal matter involving EU State aid rules. It will prove of immeasurable value to practitioners, in-house counsel, policymakers, and academics for many years to come.

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