TAX MANAGEMENT

FOREIGN INCOME PORTFOLIOS

Business Operations in the European Union

This portfolio revises and supersedes 999 T.M. Portfolio 999 T.M. should be discarded.



TAX MANAGEMENT

FOREIGN INCOME

Business Operations in the European Union

by

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The author would also like to accord special recognition to Mr. Roland-Jan Meijer, an EU policy advisor, for his extensive work in updating much of this Portfolio, to Ms. Marina Foschi and Mr. Olivier Rousselle, associates in Jones Day's Brussels office, for their invaluable contributions to the Intellectual Property chapter and Tax chapter, respectively, and to Mr. Peter De Neef, an associate in Jones Day's Brussels office, for his able proofreading. Last and certainly far from least, the author expresses his deep gratitude to Mrs. Ilse Renaux, without whose years of typing and retyping, this Revised Edition would never have been completed.

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TAX MANAGEMENT

Business Operations in the European Union

PORTFOLIO DESCRIPTION

Tax Management Portfolio, Business Operations in the European Union, No. 999-2nd, provides a comprehensive guide to the legal issues affecting business in the European Union. Unlike the usual Tax Management portfolios, Business Operations in the European Union does not concentrate primarily on taxation issues, but examines a wide spectrum of EU law which should be viewed as relevant and critical to all businesses already in the EU or seeking to enter the European-wide market.

Chapter I provides a historical overview of the efforts to achieve European integration, and examines in detail the EU's institutional structure and its decision-making processes. Chapter II examines the single Internal Market Program, which defined the EU's efforts to move from a customs union to something greater.

Chapters III and IV concentrate on the laws and procedures concerning competition, "dumping," and subsidies. Chapters V–XII provide a legislative overview of company law developments, consumer protection and product liability issues, the opening of public procurement markets, environmental and social policies, exchange controls and capital movement restrictions, the common monetary policy, and the customs duty system.

Chapter XIII discusses tax issues, including Value-Added Tax and capital and excise duties. Chapters XIV–XVI describe the protection of industrial and intellectual property rights, technical standardization and the provision of financial services. Chapter XVII discusses one specific industrial sector, namely telecommunications, which has tended to be of broad interest and relevance within the European context. The last chapter discusses the author's conclusions and future prognosis.

This Portfolio may be cited as Liebman, 999-2nd T.M., Business Operations in the European Union.

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