

eJournal of Tax Research

Volume 11, Number 3
Special Edition: 10th Anniversary Edition

December 2013

CONTENTS

245	Editorial announcement Binh Tran-Nam
246	Introduction to the 10th anniversary issue of the eJournal of Tax Research Binh Tran-Nam, C John Thorn, Simon D. J. Deakin, John A. Beetsma, BT 10

The European Union constitution and the development of tax policy
Nigar Hashimzade and Gareth Myles

386	Conduit companies, beneficial ownership, and the test of substantive business activity in claims for relief under double tax treaties Saurabh Jain, John Prebble, Kristina Bunting
-----	---

434

