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**Institute of Medicine, Board on the
Health of Select
Populations, Committee to Evaluate
the Potential Exposure to Agent
Orange/TCDD Residue and Level of
Risk of Adverse Health Effects for
Aircraft of Post-Vietnam C-123 Aircraft**

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"Code of Massachusetts regulations, 2013" ,2013 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 *Post-Vietnam Dioxin Exposure in Agent Orange-Contaminated C-123 Aircraft* Institute of Medicine,Board on the Health of Select Populations,Committee to Evaluate the Potential Exposure to Agent Orange/TCDD Residue and Level of Risk of Adverse Health Effects for Aircrew of Post-Vietnam C-123 Aircraft,2015-05-20 From 1972 to 1982 approximately 1 500 2 100 US Air Force Reserve personnel trained and worked on C 123 aircraft that had formerly been used to spray herbicides in Vietnam as part of Operation Ranch Hand After becoming aware that some of the aircraft on which they had worked had previously served this purpose some of these AF Reservists applied to the US Department of Veterans Affairs VA for compensatory coverage under the Agent Orange Act of 1991 The Act provides health care and disability coverage for health conditions that have been deemed presumptively service related for herbicide exposure during the Vietnam War The VA denied the applications on the basis that these veterans were ineligible because as non Vietnam era veterans or as Vietnam era veterans without boots on the ground service in Vietnam they were not covered However with the knowledge that some air and wipe samples taken between 1979 and 2009 from some of the C 123s used in Operation Ranch Hand showed the presence of agent orange residues representatives of the C 123 Veterans Association began a concerted effort to reverse VA s position and obtain coverage At the request of the VA Post Vietnam Dioxin Exposure in Agent Orange Contaminated C 123 Aircraft evaluates whether or not service in these C 123s could have plausibly resulted in exposures detrimental to the health of these Air Force Reservists The Institute of Medicine assembled an expert committee to address this question qualitatively but in a scientific and evidence based fashion This report evaluates the reliability of the available information for establishing exposure and addresses and places in context whether any documented residues represent potentially harmful exposure by characterizing the amounts available and the degree to which absorption might be expected Post Vietnam Dioxin Exposure rejects the idea that the dioxin residues detected on interior surfaces of the C 123s were immobile and effectively inaccessible to the Reservists as a source of exposure Accordingly this report states with confidence that the Air Force Reservists were exposed when working in the Operation Ranch Hand C 123s and so experienced some increase in their risk of a variety of adverse responses

European Tax Law, Volume 1 Peter J. Wattel,Otto Marres,Hein Vermeulen,Dennis Weber,2022-10-23 Ben Terra 1946 2019 was professor of tax law at the universities of Amsterdam UvA the Netherlands and Lund Sweden Peter Wattel is Advocate General in the Supreme Court of the Netherlands State Councillor extraordinary in the Netherlands Council of State and professor of EU tax law at the Amsterdam Centre for Tax Law ACTL University of Amsterdam Sjoerd Douma is professor at the ACTL Director of the Adv LLM programme in International Tax Law at Amsterdam Law School and partner at Lubbers Boer Douma in The Hague Otto Marres is professor at the ACTL and tax lawyer at Meijburg Co Amsterdam Hein

Vermeulen is Director of PwC's EU Direct Tax Group Amsterdam Dennis Weber is professor of European Corporate Taxation at the ACTL and of counsel at Loyens Loeff The eighth edition of this leading textbook brings its comprehensive and systematic survey of European Tax Law up to March 2022 With its critical discussion of the EU tax rules and of the European Court's case law in tax matters it surpasses every other textbook on EU Tax Law in its clarification and analysis of the implications of the EU Treaties and secondary EU law for national and bilateral tax law The in depth coverage of Volume I includes the following 1 The far reaching consequences of the EU free movement rights the EU State aid prohibition the EU Charter of Fundamental Rights and the general principles of EU law for national tax law tax treaties national tax procedure State liability and relations with third States 2 Secondary EU law in force and proposed on direct taxes Parent Subsidiary Directive Tax Merger Directive Interest and Royalties Directive cross border tax dispute settlement instruments the Anti Tax Avoidance Directive and pending company tax proposals 3 Automatic exchange of information and other administrative assistance in the assessment and recovery of taxes between the EU Member States 4 Soft Law on Harmful Tax Competition Procedural matters and the extent of judicial protection are emphasized throughout this volume This new edition will continue to be of immense value to law school and university programmes in international tax law and in European Union law and for practice Volume II 2021 of this book covers harmonization of indirect taxation energy taxation and capital duty as well as administrative cooperation in the field of indirect taxation

CJEU Case Law in Direct Taxation: Territoriality and Fundamental Freedoms Stephanie Zolles, 2023-07-13 The principle of territoriality and the fundamental freedoms The tension between the fundamental freedoms and the sovereignty of the Member States is omnipresent in the CJEU's case law on direct taxation A significant number of cases concerned one of the core principles in national tax laws the principle of territoriality Although this principle is continuously mentioned in cases concerning the compatibility of direct tax measures with the fundamental freedoms the case law seems to provoke more questions than answers This book provides guidance on the meaning of territoriality in the CJEU's case law on direct taxation as well as on the role which this principle plays in the compatibility of domestic direct tax measures with the fundamental freedoms During a critical and dogmatically oriented journey through the CJEU's case law the reader can enjoy a comprehensive analysis containing references to more than 300 cases Without a doubt this timeless reflection of the tension between the principle of territoriality and the fundamental freedoms is not only interesting from a dogmatic perspective but also from a tax policy one

Remedies and Procedures Before the EU Courts René Barents, 2020-01-09 The ongoing reform in the organisation of the European Union courts makes an updated edition of this indispensable resource essential Following the book established easy to use structure the second edition offers a reliable thorough guide to the renewed rules of procedure of the Court of Justice and the General Court as well as updated provisions and practice directions including the relevant case law together with a focus on the extensive treatment of remedies available in these courts and how to secure them With the expert guidance of one of Europe

foremost jurists the book clearly explains which rules apply and how to proceed in the course of any kind of case and any situation likely to arise From foundations and principles to specific issues regarding the assignment of cases preliminary rulings rules on evidence annulment illegality failure to act pleas judgments and orders appeal and much more the book covers all essential elements of Court of Justice of the European Union procedure including the following division of competences between the Union courts admissibility rules regarding anonymity service of documents setting and extension of time limits hearings witnesses and experts deposit and recovery of sums application of competition rules rules on state aid and rules on trade protection rules in cases concerning intellectual property rights rules in actions brought on the basis of an arbitration agreement rules governing access to documents languages legal aid interim measures damages expedited procedures and scope of the rules on costs Any lawyer seeking appropriate remedies in any case before the European Union courts will benefit enormously from this book whether used as a hands on manual in particular cases or absorbed over time It is sure to serve as an essential resource for many years to come

Double (Non-)Taxation and EU Law Christoph Marchgraber, 2016-04-24 Everywhere new tax rules are under development to engage with the ever increasing complexity and sophistication of aggressive tax planning and to reverse the tax base erosion it leads to The most prominent initiative in this context is the Base Erosion and Profit Shifting BEPS project of the OECD Although double non taxation is among the main issues the BEPS project intends to address this book shows that this phenomenon has not yet been fully understood Focusing on the fundamental freedoms and the State aid rules of the EU this book thoroughly explains the nature of double non taxation from an EU law perspective its relation to double taxation and the impact of EU law on these phenomena Among the issues dealt with in the course of the analysis are the following locating the gaps and inconsistencies among domestic tax systems exploited by taxpayers hybrid mismatch arrangements as a prime example of double non taxation political efforts undertaken within the EU in order to address double taxation and double non taxation double non taxation in the European VAT system the convergence of the fundamental freedoms and the State aid rules the ECJ's dilemma with regard to juridical double taxation the deviating approach with regard to economic double taxation the potential impact of the ECJ's case law on the EU law compatibility of double non taxation The tax jurisprudence of the ECJ is referred to and comprehensively analysed throughout this whole book A final chapter provides an outlook on possible developments in the future By providing the first in depth analysis of EU law's impact on double non taxation and the double taxation relief standards with which it is intimately related this book takes a giant step towards greater legal certainty in this challenging area of tax law It will quickly take its place as a major practical analysis which benefits tax authorities scholars and tax practitioners across Europe and even beyond

CJEU - Recent Developments in Direct Taxation 2018 Michael Lang, Pasquale Pistone, Alexander Rust, Josef Schuch, Claus Staringer, Alfred Storck, 2019-07-03 CJEU The most important cases in the field of direct taxation A great number of cases pending before the Court of Justice of the European Union CJEU concern the fundamental freedoms

and direct taxation In particular the number of infringement procedures brought before the CJEU by the European Commission has been increasing year on year The CJEU is still in the driver's seat in the area of direct taxation All judgements and pending cases therefore have to be carefully analyzed by academics as well as practitioners This book discusses the most important cases in the field of direct taxation pending before or recently decided by the CJEU Moreover the national background of these cases is discussed and possible infringements of the fundamental freedoms and secondary EU law are analyzed The analyses are presented by esteemed national and European tax law experts By examining the preliminary questions the arguments brought forward by the parties and existing CJEU case law the authors provide insight into the possible reasoning of the Court Moreover this book goes to the heart of the national tax systems exposing hidden obstacles to the fundamental freedoms

The Impact of Tax Treaties and EU Law on Group Taxation Regimes Bruno da Silva, 2016-07-11 Should the income of a corporate group be taxed differently solely because the traditional structure of the income tax system considers each company individually Taxation affects business decisions including location the form in which business is carried out and the efficient allocation of company resources Disparities differences arising from the interaction of different tax systems and obstacles distortions created by domestic legislation arising from differences between domestic and cross border situations both become more acute when a business chooses to set up or acquire other companies thus forming a group usually operating in multiple jurisdictions Responding to such ever more common developments this book is the first in depth analysis of how tax treaties and EU law influence group taxation regimes Among the issues and topics covered are the following analysis of the different tax group regimes adopted by different countries advantages and disadvantages of a variety of models application of the non discrimination provision of Article 24 of the OECD Model Tax Convention to group taxation regimes application of the fundamental freedoms of the TFEU to group taxation regimes following the three step approach adopted by the EU Court of Justice uncertainty raised by the landmark Marks interrelations between tax treaties and EU Law in the context of tax groups and per element approach The analysis considers concrete examples as well as relevant case law With its analysis of the standards required by the two sets of norms tax treaties and EU law and their interaction particularly in terms of non discrimination this book sheds clear light on ways to overcome the disparities and obstacles inherent in group taxation regimes As a thorough survey of the extent to which the interpretation of tax treaties and EU law affect group taxation regimes this book has no peers All taxation professionals whether working in EU Member States or in EU trading partners will appreciate its invaluable insights and guidance

International Law of Human Rights Damian A. Gonzalez-Salzberg, Judge Antonio Augusto Cancado Trindade, 2024-02 The only textbook in the area to take a Global South perspective drawing on the expertise of the authors and bringing in perspectives from a leading judge in the field International Law of Human Rights takes students through a rigorous exploration of the theoretical foundations and principles of the subject alongside current practice and procedures Provides a

unique Global South perspective offering a broad view of the subject area Focuses on the historical and philosophical foundations of human rights before exploring global and regional systems for their protection and key substantive rights Presents a clear and accurate account of current human rights law practice Deep discussion and thorough analysis supported by further reflections and critical debate sections and summaries of key cases Insightful testimonial from the distinguished Judge Canado Trindade helps to bring a complex discipline to life Also available as an e book with features and links that offer extra learning support

European Arrest Warrant Libor Klimek, 2014-09-23 This book examines the European arrest warrant as a successful and effective instrument for judicial co operation in criminal matters in the European Union Providing comprehensive content and combining theoretical and practical aspects it covers all of the major issues surrounding the European arrest warrant The book analyses its genesis main features surrender procedure case law implementation and the latest developments Instead of focusing solely on a criminal law approach it also considers the subject from the perspective of European Union law and constitutional law

Paving the Way for the Protection of Human Rights in Sports Shinohara Tsubasa, 2024-02-15 This book will explore the legal avenues available to intersex and transgender female athletes who experience discrimination based on their gender identity and sex characteristics in sports It will examine how they can seek legal remedies for violations of their human rights under international human rights law and provide guidance to legal practitioners and athletes on how to access judicial or quasi judicial bodies in such situations This is an important topic given the increasing attention being paid to the rights of intersex and transgender female athletes and the need to ensure that they are not unfairly excluded from participating in sports competitions

Detention and Its Alternatives Under International Law Lorna McGregor, 2024-02-08 The book analyses the current state of international law on detention and its alternatives across national laws and policies It identifies critiques stemming from the perception that international law prioritises procedural safeguards leaving substantive legitimacy necessity and proportionality of detention and its alternatives underdeveloped

Mutual Recognition of Judicial Decisions in European Criminal Law Libor Klimek, 2016-12-09 This book examines the mutual recognition of judicial decisions in European criminal law as a cornerstone of judicial co operation in criminal matters in the European Union Providing comprehensive content and combining theoretical and practical aspects it covers all of the major issues surrounding mutual recognition The book analyses its definition genesis principles case law implementation and evaluation Special attention is given to mutual recognition measures namely European arrest warrant i e surrender procedure mutual recognition of custodial sentences and measures involving deprivation of liberty mutual recognition of probation measures and alternative sanctions mutual recognition of financial penalties mutual recognition of confiscation orders the European supervision order in pre trial procedures i e mutual recognition of supervision measures as an alternative to provisional detention the European investigation order i e free movement of evidence and the European protection order i e mutual recognition of protection orders Instead of focusing

solely on a criminal law approach the book also considers the subject from the perspectives of European Union law and International criminal law

European VAT Law as Interpreted by the Court of Justice Erik Stessens, 2022-11-22 Value added tax VAT is often considered the most important development in tax of the past century Although generally successful it can account for a large proportion of state revenue it has spawned its own set of complex problems that require a corresponding set of legal skills to resolve This book by systematically drawing out the rules from a thorough analysis of the VAT Directive and as good as every VAT case ever decided by the Court of Justice of the European Union CJEU 850 in all is the ideal day to day guide to European VAT law The rules and their applications for such VAT matters as the following are clearly described with examples distinction between supplies of goods and services for VAT purposes bundled supplies intra Community acquisitions when tax liability starts and ends place of supply rules and their exceptions exemptions in the real estate finance and insurance sectors import and export exemptions right to deduct VAT abuse of rights the problem of incorrect invoices refund of VAT and special schemes An extensive keyword register facilitates navigating the book Developed from the author's daily practice as a tax counsel this book will be of immeasurable value to tax consultants lawyers in house counsel tax authority officials and taxation academics not only in Europe but beyond

Code of Federal Regulations, 2016 Special edition of the Federal Register containing a codification of documents of general applicability and future effect with ancillaries

Oregon Revised Statutes Oregon, 2019

Preliminary References to the European Court of Justice Morten Broberg, Niels Fenger, 2014-03-06 This fully updated and revised second edition of Preliminary References to the European Court of Justice provides a meticulous and yet easily accessible examination of all aspects of the preliminary reference procedure Since the first edition there have been significant changes to the European Union's legal foundations First and foremost of those being the signing of the Lisbon Treaty which has had both direct and indirect consequences for the preliminary reference procedure In addition the authors have taken into account amendments to the Rules of Procedure of the Court of Justice and the Court's amended Statute they have added expanded treatment of the acte clair doctrine and the Court's Cartesio ruling and a more general revision of the text bringing it up to date by taking into account new case law and new legal writings In addition to these important updates the authors have also revised the structure of the book With backgrounds as both practitioners and academics the two authors have produced a book that caters for the needs of both practitioners and academics

Principles and Practice in EU Sports Law Stephen Weatherill, 2017-07-14 Principles and Practice in EU Sports Law provides an overview of EU sports law In particular it assesses sporting bodies' claims for legal autonomy from the ordinary law of states and international organizations Sporting bodies insist on using their expertise to create a set of globally applicable rules which should not be deviated from irrespective of the territory on which they are applied The application of the lex sportiva which refers to the conventions that define a sport's operation is analysed as well as how this is used in claims for sporting autonomy The lex sportiva may

generate conflicts with a state or international institution such as the European Union and the motives behind sporting bodies claims in favour of the *lex sportiva* s autonomy may be motivated by concern to uphold its integrity or to preserve commercial gain Stephen Weatherill s text underlines the tense relationship between *lex sportiva* and national and regional jurisdictions which is exemplified with specific focus on the EU The development of EU sports law and its controversies are detailed reinforced by the example of relevant legal principles in the context of the practice of sports law The intellectual heart of the text endeavours to make a normative assessment of the strength of claims in favour of sporting autonomy and the variation between different jurisdictions and sports is evident Furthermore the enduring dilemma facing sports lawyers running throughout the text is whether sport should be regarded as special and in turn how far its special character should be granted legal recognition

Directory of EU Case Law on Competition, René Barents, 2017-10-30 This well known book prized since 2007 by practitioners in EU competition law for its easy to find extracts sorted by subject is now in its second and hugely expanded edition covering all decisions of the Court of Justice and the General Court of the European Union on competition law through the end of 2016 This new edition comprising of forty seven chapters follows the same easy to use format as the earlier volume and covers all the case law on the substantive and procedural aspects of the EU treaty rules and legislation on antitrust and mergers To improve the accessibility of the case law this book is structured as follows Hundreds of headings and subheadings present virtually every point from which a researcher is likely to start Each subject heading starts with extracts having a more general meaning followed by extracts relating to specific points or situations Extracts are accompanied by cross references where appropriate Extracts are drawn from all EC competition case law encompassing every judgment and order in the Reports of Cases before the Court of Justice and the General Court Summary of the Judgment until 2017 Although it is primarily of value to barristers solicitors in house lawyers of companies and associations of companies officials of national competition authorities and other active practitioners in EU competition law the book will also be welcomed by scholars and others who need to obtain in a minimum of time an overview of what the European courts have actually stated about a specific point including detailed references in the field *Permanent*

Establishments Ekkehart Reimer, Stefan Schmid, Marianne Orell, 2018-06-07 Permanent Establishments PEs are a key facet of international taxation They constitute the crucial threshold for the assignment of taxing rights to a jurisdiction in all cases of enterprises operating in more than one country The issue of whether there is a PE and how much profit should be allocated to it is an increasingly important factor in tax planning tax accounting tax compliance and related tax risk management Groundbreaking developments have reshaped the face of the classical PE concept during the year 2017 Following action item no 7 of the Anti BEPS efforts of G20 and OECD the OECD has presented the Multilateral Instrument MLI on Base Erosion and Profit Shifting in June 2017 Based on the MLI as well as earlier drafts Article 5 of the OECD Model Tax Convention and the Official Commentary have been amended in November 2017 Similarly Article 7 of the OECD Model Tax Convention on

the allocation of income in PE situations is influenced by the October 2015 OECD BEPS proposals This academically rigorous yet thoroughly practical work provides comprehensive guidance on a variety of complex PE issues Its initial chapters analyse the latest OECD and EU developments in the context of Articles 5 and 7 of the OECD Model Tax Convention 21 country chapters cover domestic PE issues as well as country specific treaty developments from a practical perspective Contributors Fabrizio Acerbis Maret Ansperi Yumiko Arai kos Burj n Anna Berglund Peter Collins Mike Cooper David Cuellar Veronika Daurer Frank Feng Mikhail Filinov Sandra Fleurier Jose Antonio Gonzalez Herbert Greinecker S ren Jesper Hansen Lars Elleg rd Holst Mauricio Hurtado Martin Jann Renaud Jouffroy David Lermer Peter Lindblad Iren Lipre Jessica Ma Anna Mallol Dennis Matthijs Hamish McElwee Kunal Mehta Osman Mollagee Matthew Mui Ram n Mullerat Luis Felipe Mu oz Stephen Nauheim Francesco Nuzzolo Yoshiyasu Okada Marianne Orell Oren Penn Martin Poulsen Lene Munk Rasmussen Ekkehart Reimer Daniel Rinke Stefan Schmid Mathias Schreiber Vishal J Shah Smit Sheth Tom Stuer Maarten Temmerman Eszter Turcsik Hein Vermeulen Huili Wang Sonia Watson Ciska Wisman Raymond Wong Alan Yam

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