



20 May 2013 C123

**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**

## **20 May 2013 C123:**

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 Banking Union Professor of Financial Law Danny Busch, Professor of Business Law Guido Ferrarini, 2020-02-26 Part of the Oxford EU Financial Regulation Series this work analyses the implications of the Single Supervisory Mechanism SSM and the Single Resolution Mechanism SRM for banks in Europe and the second edition reflects the experience in practice of this regime both economically and legally The new edition provides reflection on the efficacy and problems with the central banking regulatory regime There are new chapters on capital adequacy fit and proper testing under the SSM and deposit guarantee schemes A further additional chapter considers the impact of the Bank Resolution and Recovery Directive BRRD and its interaction with the SRM by detailed analysis of relevant case law Whist offering insightful updates to existing chapters on the Single Rulebook CRD IV the SSM and the SRM the second edition also

includes brand new chapters covering a range of subjects Unique to the second edition experienced scholars and practitioners explore The Deposit Guarantee Scheme fit and proper testing within the SMM BRRD and SRB in practice This book benefits from the contributions of a team of leading scholars and practitioners who present a range of perspectives and methodologies Case studies and in depth analysis is presented to highlight topics such as supervised credit institutions implications for financial market governance and risk management and compliance European Banking Union second edition is the ultimate companion for academics legal practitioners financial supervisors and policy makers "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 Research Handbook on European Union Taxation Law Christiana HJI Panayi,Werner Haslehner,Edoardo Traversa,2020-01-31 Offering a comprehensive exploration of EU taxation law this engaging Research Handbook investigates the associated legal principles in the context of both direct and indirect taxation The important issues and debates arising from these general principles are expertly unpicked with leading scholars examining the status quo as well as setting out a clear agenda for future research *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 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

#### **Pharmaceutical Policy in Countries with Developing Healthcare**

**Systems** Zaheer-Ud-Din Babar, 2017-03-27 A comprehensive and granular insight into the challenges of promoting rational medicine this book serves as an essential resource for health policy makers and researchers interested in national medicines policies Country specific chapters have a common format beginning with an overview of the health system and regulatory and policy environments before discussing the difficulties in maintaining a medicines supply system challenges in ensuring access to affordable medicines and issues impacting on rational medicine use Numerous case studies are also used to highlight key issues and each chapter concludes with country specific solutions to the issues raised Written by highly regarded academics the book includes countries in Africa Asia Europe the Middle East and South America

*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

**Withholding Taxation in the EU** Florian Haase,2023-12-11 Florian Haase presents a comprehensive overview of the general mechanisms by which taxation is withheld in Europe and explores their practical implications He expertly navigates the complexities of international tax law and provides a rigorous examination of the challenges currently facing this area of legislation including tax evasion and avoidance double taxation and tax treaties

**Detention and its Alternatives under International Law** Lorna McGregor,2023-10-17 In theory international law provides a clear framework for ensuring the rarity of detention by either characterising a detention practice as inherently arbitrary or treating it as a measure of last resort However some critics have argued that international law prioritises procedural safeguards leaving the international law on the legitimacy necessity and proportionality of detention and its alternatives underdeveloped Detention and its Alternatives under International Law analyses the current state of the international law on detention and its alternatives within national law and policy It addresses armed conflict counterterrorism criminal justice mental health migration public health and social care The book discusses a number of topics such as shortcomings in how international law addresses structural inequality and discrimination the level of scrutiny applied to the evidence supporting decisions to detain and the availability and proportionality of alternatives to detention and their compatibility with human rights All chapters analyse how new and emerging technologies affect decisions to detain as well as the nature of alternatives to detention Without conflating different forms of detention the book proposes key means of making detention a true measure of last resort Detention and its Alternatives under International Law will be a valuable resource to practitioners and scholars working on the right to liberty or the underlying policy areas in which detention is employed as a tool

**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

**Climatological Data for the United States by Sections**, 1962 Collection of the monthly climatological reports of the United States by state or region with monthly and annual national summaries **The Logic of Securities Law** Nicholas L. Georgakopoulos, 2017-05-04 This book explains both financial markets and securities regulation in simple yet sophisticated terms 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

**Climatological Data**, 1978 *Protecting the Religious Freedom of New Minorities in International Law* Fabienne Bretscher, 2019-09-19 This book examines the interpretation and application of the right to freedom of religion and belief of new minorities formed by recent migration by the European Court of Human Rights ECtHR and the United Nations Human Rights Committee HRC New minorities are increasingly confronted with restrictions of their religious practices and have addressed their rights claims both to the ECtHR and the HRC through their individual complaint procedures which resulted in several contradicting decisions Based on a quantitative and qualitative empirical analysis of the relevant case law focusing in particular on the reasoning adopted by the two bodies this book finds that the HRC in its practice offers a significantly higher level of protection to new minorities than the ECtHR Such divergence may be explained by various

institutional and conceptual differences of which the concept of the margin of appreciation is the most influential. It is contended that the extensive use of the concept of the margin of appreciation by the ECtHR in the case law regarding new minorities' right to freedom of religion and belief and the absence of such concept in the HRC's case law could be explained by different understandings of the role of an international human rights body in conflicts between the majority and minorities. This book argues that such divergence could be mitigated with various tools such as the inclusion of cross references to the case law of other relevant bodies as well as to instruments specifically established for the protection of minorities. The book will be of interest to academics, researchers and practitioners in the area of international human rights law, international public law in general and law and religion.

**Oregon Revised Statutes** Oregon, 2019      *Climatological Data, Pennsylvania*  
United States. Environmental Data Service, 1976      Shortcomings in the EU Merger Directive Frederik  
Boulogne, 2016-03-23

The European Union EU Merger Directive removes certain tax disadvantages encountered by companies and their shareholders in the course of a restructuring operation. However, in spite of amendments and European Court of Justice's ECJ interpretations of its provisions, various shortcomings remain. This thoroughgoing analysis, broader and deeper than any prior work on the subject, addresses all the Directive's subtopics methodically, following the paragraphs of Articles 1-15 in their logical succession. The author analyses the points in which the Merger Directive falls short of attaining its stated objective and he also examines how these shortcomings could be scaled. To do so, he tests the Merger Directive against its own objective: primary EU law, the fundamental freedoms and the unwritten general principles of EU law and non-discrimination provisions in relevant treaties. Each of the following questions is addressed and responded to in depth: Which entities have access to the Merger Directive and which entities should have access to it? Which operations are covered by the Merger Directive and which operations should be covered? Which tax disadvantages to cross-border restructuring operations does the Merger Directive aim to remove? Which tax disadvantages have been actually removed? Which tax disadvantages remain and how should the Merger Directive be amended to remove the remaining tax disadvantages? How tax avoidance should be combated under Article 15(1)(a) of the Merger Directive? Which possible types of tax avoidance can be identified and how the Merger Directive should be amended? Which cases of double taxation does a taxpayer engaging in cross-border restructuring operations potentially encounter and how they can be taken away by the Merger Directive? The key shortcomings that are identified are: the Merger Directive's objective is not stated precisely; minimum harmonisation does not lead to a common tax system; exhaustive lists are used as legislative technique; the Merger Directive does not add much to the outcomes reached through negative harmonisation; and the definitions of qualifying operations are not fully aligned with corporate law. Chapter 6 contains a deeply informed and viable proposal for the amendment of the Merger Directive. This is the first treatment not only to evaluate the Directive's efficacy in detail but also to offer real solutions to its shortcomings. It will be welcomed by policymakers, judges, practitioners and academics and the recommendations it contains are sure to affect



ongoing amendments and jurisprudence on the Merger Directive      **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), is in all ways 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.

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