

Table of contents

European Union	7	Gibraltar	281	Poland	571
Appendices:					
– Merger Directive	17	Greece	293	Portugal	585
– Parent-Subsidiary Directive	24	Guernsey	313	Romania	609
– Interest and Royalties Directive	28	Hungary	323	Russia	623
– Proposed Amendment to Interest and Royalties Directive	33	Iceland	343	Serbia	639
Albania	35	Ireland	355	Slovak Republic	649
Austria	45	Isle of Man	375	Slovenia	663
Belarus	65	Italy	387	Spain	677
Belgium	77	Jersey	407	Sweden	701
Bulgaria	97	Latvia	419	Switzerland	
Canada	111	Lithuania	435	Taxation of companies:	
Croatia	133	Luxembourg	453	– Federal taxation	719
Cyprus	145	Macedonia	471	– Cantonal and municipal taxation	727
Czech Republic	159	Malta	481	Taxation of individuals:	
Denmark	177	Moldova	497	– Federal taxation	739
Estonia	197	Monaco	517	– Cantonal and municipal taxation	745
Finland	211	Montenegro	523	Turkey	763
France	229	Netherlands	533	Ukraine	779
Germany	257	Norway	553	United Kingdom	791
				United States	815