



Chartered
Institute of
Taxation

Excellence in Taxation

Prospectus

The Advanced Diploma in International Taxation 2012



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The syllabus, suggested reading and guidance notes for the writing of a thesis are available as a separate publication.

Introduction

The Advanced Diploma in International Taxation – ADIT

International tax is an important part of the work of many tax advisers. However, a key characteristic of international advisers is that they have a variety of backgrounds and typically spend time in more than one country.

This unique specialist Diploma meets the needs of international tax practitioners in the corporate area.

The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. The CIOT's qualification, "CTA, Chartered Tax Adviser", is well recognised as the premier qualification in UK taxation.

Fellow Tax Institutes in various countries around the world offer similar national tax qualifications.

The Institute considers that there are significant benefits in having an internationally recognised Diploma. Just as having the CTA indicates that the individual has a certain level of competence in UK tax matters, so the Diploma indicates a high level of competence in international taxation and a successful candidate will be able to demonstrate knowledge in three areas:

- the principles of international taxation
- in-depth knowledge of international tax issues for their primary jurisdiction
- an awareness of basic tax issues, particularly in relation to international tax, in at least one secondary jurisdiction

It is possible to substitute a thesis for one examination paper (see page 7).

The overall standard of the Diploma is comparable to the CTA in the UK.

A key goal is to make this a truly international qualification. As that is achieved, then advisers moving from one country to another could have a common qualification as an important credential. The Institute is working towards achieving recognition of the Diploma by leading authorities in tax around the world.

The Diploma is supervised by an Academic Board of distinguished international tax practitioners.

Holders of the Diploma are entitled to use the designatory letters "ADIT" after their name.

The Diploma is a free-standing qualification which will not give the right to membership of The Chartered Institute of Taxation. However, holders of the Diploma may apply to become an 'International Tax Affiliate of The Chartered Institute of Taxation'. This ongoing link with the CIOT will entitle the individual to receive a number of benefits including:

- the right to describe oneself as an 'International Tax Affiliate of The Chartered Institute of Taxation'
- contribute articles to 'Tax Adviser'
- apply to become a virtual member of the CIOT Technical Committee's various Sub-Committees.
- provision of the monthly journal 'Tax Adviser', which includes technical articles, current tax notes, digests of tax cases and news from the Institute
- Networking opportunities through our global branches including Asia Pac, Australasia, Europe, Hong Kong, North America and the UK.
- a framework of ethical standards and practice guidelines
- CPD opportunities
- use of the Institute's Tony Arnold Library at King's College, London

These benefits are subject to compliance with the Institute's terms and conditions.

Diploma holders will be awarded a credit (on application) for the Advanced Corporation Tax Advisory Paper of the CIOT's Chartered Tax Adviser examination, providing the UK option Paper II was sat. The credit will be valid for five sittings following the candidate's first sitting of a CTA written tax paper.

Registration as a Diploma Candidate

The only pre-condition for registration is the possession of an email address. Applicants are welcomed from all parts of the world and residence in the UK is not necessary in order to register.

Candidates are strongly encouraged to register an interest in sitting a Diploma paper five months prior to the first examination they wish to sit. They can then be contacted via email with pertinent information.

Candidates should therefore aim to be registered by 30 November if they wish to sit an examination in the following year, although registration will remain possible up to the closing date for the examination, the end of February preceding the exam. Entry for the examination itself is a separate procedure.

An application for registration must be submitted with a fee of £180. Diploma registration will be valid for five years. The Diploma Committee reserves the right to

refuse or cancel any application for registration as a student without assigning any reason to the refusal or cancellation.

Candidates should visit the website at www.adit.org.uk and register online, or download the relevant forms, or contact the Education Team at The Chartered Institute of Taxation as below.

The website also contains up-to-date information on ADIT course providers.

Education Team
The Chartered Institute of Taxation
1st Floor, Artillery House
11-19 Artillery Row
London
SW1P 1RT
T: +44 (0)844 579 6700
F: +44 (0)844 579 6701
E: info@adit.org.uk

The Diploma Entry Procedure – Examinations and Thesis

Dates, Centres and Fees

The examination centres in 2012 are as follows: Australia, Cyprus, Hong Kong, India, London, Malta, Mauritius, Northern Ireland, Republic of Ireland, Romania and Singapore. If sufficient numbers of candidates wish to sit in another centre this may be possible. Such candidates should contact the Education Team.

It will be the responsibility of candidates to enter for the examinations. The last date for receipt of examination entry (the closing date) will be the last day of February immediately prior to the examination which the candidate intends to sit. Examination entry can be done online via the ADIT website or an examination form can be sent via the post. Examination forms are available to download from the website.

All examination entries are normally acknowledged within 10 working days. Candidates should e-mail or telephone if this is not received.

Entry forms arriving after the closing date will not be accepted.

The fee for the 2012 examination will be £165 per paper.

A proposal form for the thesis may be submitted at any time.

Thesis fee - £150

2012 Exam Dates

12, 13, and 14 June 2012

Paper I will be on the first day, Paper II on the second day and Paper III on the third day.

Withdrawal from the Diploma Examination

Examination fees are not refundable.

Candidates who withdraw from the examination after the closing date forfeit one half of the entry fee provided that written notification is given at least 14 days before the examination. After that time the full fee is forfeited. Any unforfeited amount is carried forward towards the fee payable for the next examination.

The Papers

Format

The Diploma is in modular form and is awarded when all stages have been completed. If candidates pass any of the ADIT papers these passes will remain valid for the next five years. If the entire qualification is not completed within five years then candidates may re-register as ADIT students but will have to take and pass any papers which were passed more than five years previously. However, all papers may be sat at one sitting over three days. There will be an element of choice in most papers.

The Diploma consists of three papers although a thesis may be substituted for either Paper II or Paper III (but not both). Further details can be found on page 7.

Paper II is designed to test candidates' detailed knowledge of a primary jurisdiction. Because an international tax practitioner needs to understand more than one country's tax system, Paper III is designed to test an awareness of basic tax issues, particularly in relation to corporate tax and international tax, in at least one secondary jurisdiction. Accordingly, candidates for the ADIT will be required to pass Papers II and III relating to different countries.

Paper I – Principles of International Taxation

3 hours plus 15 minutes reading time

This paper is not country-specific, but focuses on key issues such as Principles of International Tax Law, Residence, Double Taxation conventions and Treaty interpretation, transfer pricing, the work of the OECD and international tax avoidance. Please see the syllabus for full details.

Candidates who pass this examination are eligible to apply for a certificate. Please see page 8 for more information.

Paper II – Advanced International Taxation – Primary jurisdiction

3 hours plus 15 minutes reading time

Candidates are expected to have a detailed knowledge of a primary country's tax regime regarding international tax matters.

Available in the following options:

A – United Kingdom option

This paper covers areas such as UK CFC legislation, double tax relief, thin capitalisation, reorganisations, transfer pricing, application of corporation tax to cross-border situations and anti-avoidance provisions. Please see the syllabus for full details.

B – United States option

This paper covers in detail the federal income tax, with particular emphasis on in-bound and out-bound cross-border situations, US tax treaties, transfer pricing and cross border mergers and acquisitions. It also includes basic rules and cross-border issues on federal estate tax, federal gift tax and state and local taxes. Please see the syllabus for full details.

C – Hong Kong option

This paper covers the Hong Kong income tax system as it affects individuals and corporate businesses, with particular emphasis on international trading, and includes various special categories of taxpayer, tax administration, double tax relief and tax planning. It also covers the Hong Kong stamp duty. Please see the syllabus for full details.

D – Singapore option

This paper covers the main income taxation issues typically encountered by global businesses operating in a territorial-based taxation economy that is highly dependent on international trade. The topics serve to highlight tax planning opportunities in cross border activities. GST planning is being seen as a vital tool in shaping corporate

competitiveness as the state increases its dependence on it as a stable source of tax revenue. Please see the syllabus for full details.

E – Malta option

This paper covers the structure of the Maltese tax system with particular emphasis on Income Tax, Income Tax from Capital Gains, Property transfers Tax, Duty on Documents and Transfers and VAT. Please see the syllabus for full details.

F – Australia option

This paper covers the structure of the Australian tax system with particular emphasis on Income Tax, Fringe Benefits Tax and Goods and Services Tax. Please see the syllabus for full details.

Paper III – Principles of
Corporate and International Taxation
– Secondary jurisdiction

3 hours plus 15 minutes reading time

Candidates are expected to be aware of the key features of the corporate tax system and be able to answer questions on international tax in relation to a secondary jurisdiction, without being expected to offer detailed advice on that country's tax system.

Available in the following options:

A – United States option

This paper covers the structure of the US tax system, overview of federal income tax, inbound investment, outbound investment, transfer pricing, anti-avoidance and partnerships. Please see the syllabus for full details.

B – European Union option

This paper examines the impact of European Union Law on all aspects of taxation for all Member States. The paper includes the background to Union Law in the Treaties and the role of the various Union institutions. Please see the syllabus for full details.

**C – United Kingdom option
(Last sitting in June 2012)**

This paper covers the structure of the UK tax system with particular emphasis on international aspects as well as the major principles of UK corporate tax, and the taxation of shareholders and employees. Please see the syllabus for full details.

D – China option

This paper covers the structure of the Chinese tax system with particular emphasis on Individual Income Tax, Enterprise Income Tax and inbound and outbound investment taxes. Please see the syllabus for full details.

E – Australia option

This paper covers the structure of the Australian tax system with particular emphasis on Income Tax and inbound and outbound investment taxes. Please see the syllabus for full details.

F – Transfer Pricing option

This paper covers the fundamentals of transfer pricing based on the OECD model. The paper will focus on transfer pricing methods, the arm's length principle, comparability, compliance issues and avoiding double taxation and dispute resolution. Please see the syllabus for full details.

Candidates who pass this examination are eligible to apply for a certificate. Please see page 8 for more information.

Thesis option – Paper II/Paper III

Candidates have the option of writing a thesis as an alternative to either (but not both of) Paper II or Paper III.

The thesis must be between 15,000 and 20,000 words on international taxation.

If a candidate wishes to submit a thesis instead of Paper II, the topic of the thesis should relate to some aspect of international tax primarily concerning the candidate's primary jurisdiction.

If a candidate wishes to submit a thesis instead of Paper III, the topic of the thesis should relate to some aspect of international tax as it primarily affects a secondary jurisdiction or transnational grouping such as the EU.

Prior to commencing work on a thesis, candidates must have a thesis proposal form approved. The thesis must be submitted within three years of approval being given.

Full guidance notes are included in the syllabus publication.

Examination results

Under ordinary circumstances results will be issued 10 weeks following the date of the examination entry and approximately four months after the submission of a thesis.

Prizes

The following medals and prize will be available at the discretion of the Academic Board of the Diploma for papers or theses of a suitable standard.

The Heather Self Medal for the highest marks in Paper I – Principles of International Taxation.

The International Fiscal Association prize for the highest marks in Paper II – Advanced International Taxation.

The Worshipful Company of Tax Advisers Medal for the highest marks in Paper III – Principles of Corporate and International Taxation.

The John Avery Jones Thesis prize may, at the discretion of the Committee, be awarded to the candidate who, in the sole opinion of the Committee, achieves the highest standard in any calendar year.

The CCH Medal for the highest marks in Paper III - Principles of Corporate and International Taxation - Transfer Pricing Option Paper.

Further medals may be available at the discretion of the Academic Board.

Certificate

Upon successful completion of the ADIT exams (or completion of two exams and a thesis) candidates will receive a certificate. Candidates will also be invited to the awards ceremony held towards the end of the year.

Individual certificates are also available for candidates who complete Paper I – Principles of International Taxation and Paper III – Transfer Pricing. Candidates will need to apply for certificates via the website after they have passed the examination. There is a fee of £15 for the certificate. Please visit the website for more information.

Affiliates

Candidates who successfully complete the ADIT exams (or complete two exams and a thesis) and are not already a member of the Chartered Institute of Taxation (CIOT) are invited to become "International Tax Affiliate of the Chartered Institute of Taxation." Being an affiliate of the Chartered Institute of Taxation entitles you to a number of valuable benefits.

For more information on becoming an affiliate please visit the ADIT website - www.adit.org.uk

Further Information

Reference works and calculators

Pocket calculators (except those with an alpha-numeric keyboard) may be brought into the examination.

Candidates are also allowed to bring into the examination hall the following publications:

For Paper I

Volume 1, most recent edition – *Materials on International and EC Tax Law* (Leiden: International Tax Centre) Van Raad, Kees

Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (OECD Publishing, 2010 Edition) [ISBN: 9789264090330]. Available from the OECD online bookshop: <http://www.oecdbookshop.org>.

For Paper II

A – United Kingdom option

Tolley Yellow Tax Handbooks and Tolley Orange Tax Handbook; or *CCH Editions Limited Tax Statutes and Statutory Instruments*; and Volume 1, most recent edition – *Materials on International and EC Tax Law* (Leiden: International Tax Centre) Van Raad, Kees

B – United States option

International Income Taxation: Code and Regulations (CCH Editions)

C – Hong Kong option

No appropriate publications available

D – Singapore option

Income Tax Act, Cap 134, Rev Ed 2008 with all its subsequent amendments.

Goods and Services Tax Act, CAp 117A, Rev Ed 2005 with all its subsequent amendments

E – Malta option

No appropriate publications available

F – Australia option

Deutsch et al *Australian Tax Handbook 2011-10-10* (Thompson/ATP 2008) [ISBN: 9780 8646 0535 1]
Deutsch RL *Fundamental Tax Legislation* (latest edition) (Thompson Reuters)

For Paper III

A – United States option

International Income Taxation: Code and Regulations (CCH Editions)

B – European Union option

Volume 2, most recent edition, – *Materials on International and EC Tax Law* (Leiden: International Tax Centre) Van Raad, Kees

C – United Kingdom option

Tolley Yellow Tax Handbooks and *Tolley Orange Tax Handbook*; or *CCH Editions Limited Tax Statutes and Statutory Instruments*

D – China option

CCH, China Master Tax Guide (2007/8) (or a subsequent edition published in the autumn of 2008) £60

Xin Zhang, *Law and Practice of International Tax Treaties in China* (Wildy, Simmonds and Hill Publishing, 5 Sep 2003) £62.70 from Amazon.co.uk

E – Australia option

Deutsch et al *Australian Tax Handbook 2008* (Thompson/ATP 2008) [ISBN: 9780 8646 0535 1]
Deutsch RL *Fundamental Tax Legislation* (latest edition) (Thompson Reuters)

F - Transfer Pricing

Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (OECD Publishing, 2010 Edition) [ISBN: 9789264090330]. Available from the OECD online bookshop: <http://www.oecdbookshop.org>.

All publications brought into the examination must be bound copies. Underlining, sidelining and highlighting are permitted. Annotation, the use of post-it notes and tagging are not.

No other written material or calculation aid will be permitted. Candidates need to be aware of the standard of questions set in the Diploma examination.

Previous question papers are available from: www.adit.org.uk

Courses of Study

Specifically for ADIT

Tolley Tax Training (part of LexisNexis)

Tolley Tax Training offer a Guaranteed Pass Scheme (as well as distance learning packages) for Paper I – Principles of International Taxation, Paper II – Advanced International Taxation, Option A – United Kingdom and Paper III – Principles of Corporate and International Taxation, Option B – European Union, to the level of detail specified in the syllabus.

Tolley Tax Training
Halsbury House
35 Chancery Lane
London
WC2A 1EL

For further information
T: +44 (0)20 7347 3559
E: taxtraining@lexisnexis.co.uk
www.tolley.co.uk/tolleylearning/exam-training/adit

European-American Tax Institute (EATI)

The EATI offers a range of short, classroom-based courses covering options for all papers.

Paper I – Principles of International Taxation;
Paper II – Advanced International Taxation – Primary Jurisdiction – Option A – United Kingdom, Option B – United States;
Paper III – Principles of Corporate and International Taxation – Option A – United States, Option B – European Union, Option D – China and

Intensive courses are held in London from late January through to March, with refresher courses in May. Courses can be booked singly or as a three-paper package.
EATI is registered with NASBA and therefore all courses qualify for CPE/CPD.

European-American Tax Institute (EATI)
1st floor, 38 Threadneedle Street
London EC2R 8AY
For further information
T: +44 (0) 20 7847 5804
F: +44 (0) 20 7847 5848
E: info@e-ati.com
www.e-ati.com

BNA (Bureau of National Affairs)/ CITE (Council for International Tax Education)

BNA CITE offers intensive short courses to be held in Washington DC in January. The course will cover Paper I and Paper II – US Option.

For further information
PO Box 1012
White Plains, NY 10602
T: (914) 328 5656
E: bill@citeusa.org/diane@citeusa.org

International Bureau of Fiscal Documentation

The IBFD International Tax Academy (ITA) offers a wide range of courses and workshops on various international taxation topics, including tax treaties, corporate taxation, tax planning, transfer pricing, European taxation and European VAT. ITA courses, which are offered as open courses at various locations around the world, in-house courses or as comprehensive online courses, provide a solid grounding for several topics of the ADIT Papers I and III. For open courses, on submission of CIOT membership or ADIT student number, students will benefit from a 20% discount (or a 30% discount if they register at least 60 days before the start of a course).

New for 2012 is a Transfer Pricing Study Guide, available online and designed to build transfer pricing expertise. The contents and structure of the Study Guide are based specifically on the Paper III - Option F - Transfer Pricing syllabus.

For information on Transfer Pricing Study Guide:
<http://www.ibfd.org/Courses/ITA-Online-Transfer-Pricing-Study-Guide>

Brochure: ITA Transfer Pricing Study Guide

For further information

T: + 31 20 554 0160
F: +31 20 620 9397
E: itacourses@ibfd.org
<http://www.ibfd.org/Courses/CIOT-s-Advanced-Diploma-International-Taxation>.

DJH International Tax

DJH international tax offers a three-day intensive course specifically designed for the syllabus of the new ADIT transfer pricing certificate/ transfer pricing option Paper III.

The course will be held live in London in November/December 2011 and March 2012. The team of tutors have expertise in the various elements of transfer pricing included in the syllabus and tested in the exam.

New for 2012: The course will be available by live web streaming and/or time-limited download. Revision discussion groups are available live and via the web closer to the exam date.

A full course agenda and further information is available from Deborah Hicks:
T: +44 (0)7823 550063
E: deborah@djhinternationaltax.com
<http://www.djhinternationaltax.com>

ADIT courses in Malta

The Malta Institute of Management offer a comprehensive course for Paper I and Paper II Malta option.

Nicholas Bianco
Malta Institute of Management
FRCC Building, Alamein Road
Pembroke, PBK 1777
Malta

For further information
T: (+356) 2145 3097 Fax: (+356) 2145 1167
E: education@maltamanagement.com
www.maltamanagement.com

ADIT Courses in Hong Kong

HKU SPACE is offering comprehensive courses for ADIT for the following:

Paper I - Principles of International Taxation
Paper II - Option C - Hong Kong
Paper III - Option D - China

For further information:

Zoe Cho
T: +852 2867 8479
E: osz.cho@hkuspace.hku.hk
<http://hkuspace.hku.hk/programme/search?q=ADIT>

The students can claim all the 15 CPD points of the Law Society of Hong Kong

ADIT Courses in Cyprus

The Pantelis Stylianide Institute of Accountancy are offering courses for ADIT in connection with a local audit firm KDC Chartered Accountants Ltd. The Pantelis Stylianides Institute of Accountancy offers courses that will help students prepare for:

Paper I - Principles of International Taxation
Paper III - Option B - European Union

For more information:

20 Piraeus Street, Strovolos
2023, Nicosia, Cyprus

T: +357 22871287
T: +357 22875730
T: +357 22875731
E: info@kdc.com.cy
<http://www.pst.ac.cy>

LinkedIn: http://www.linkedin.com/groups?gid=4014500&trk=hb_side_g

The CIOT does not control or supervise any of these courses and is in no way responsible for their content or conduct.

Relevant courses but not specifically for the ADIT examinations

The Australian School of Taxation - Atax

The Australian School of Taxation (Atax), University of New South Wales (UNSW), in Sydney, offers courses relevant for:

Paper I - Principles of International Taxation
Paper II - Option B - US; Option C - Hong Kong; Option D - Singapore; Option F - Australia
Paper III - Option A - US; Option B - EU; Option D - China; Option E - Australia; Option F - Transfer Pricing

Distance learning packages are available in most courses (to anywhere in the world) along with face-to-face tuition in Sydney. E-access to a substantial tax library is also available through the UNSW Library.

Further information
Visit <http://www.atax.unsw.edu.au/adit>

Tax Academy of Singapore

Tax Academy of Singapore offers comprehensive courses for:

Paper I - Principles of International Taxation
Paper II - Option D - Singapore
Paper III - Option F - Transfer Pricing

For further information

T: + 65 6351 3048 / + 65 6351 3061
F: + 65 6253 1214
E: tohsherlin@taxacademy.sg / eunicetoh@taxacademy.sg
<http://www.taxacademy.sg/>

Thomas Jefferson School of Law

The Walter H. & Dorothy B. Diamond International Tax & Financial Services graduate program of Thomas Jefferson School of Law, in San Diego, California, USA, offers courses which may be used to prepare for the Advanced Diploma in International Taxation (ADIT) of the Chartered Institute of Taxation (CIOT).

Paper I - Principles of International Taxation
Paper II – Option B - USA; Option C - Hong Kong
Paper III – Option A - USA; Option B - EU; Option D - China; Option F - Transfer Pricing

For further information please contact:
Prof. William H Byrnes, Associate Dean,
International Tax & Financial Services Graduate Program
Thomas Jefferson School of Law,
2121 San Diego Avenue
San Diego, California
92110 USA

T: +1 (619) 374-6955
E: wbyrnes@tjssl.edu
<http://www.tjssl.edu/graduate>

Centro de Estudios Garrigues

The Executive Master in International Taxation focuses on basic principles of international taxation, analysis of tax planning opportunities for Spanish investments abroad and investments by nonresidents in Spain, with a special focus on the impact of European Community legislation on national tax systems.

The course will have a total duration of 216 hours (plus 40 hours of preparation for the final project).

The program may be used to prepare for:

Paper I - Principles of International Taxation
Paper III - Option B - European Community

For further information:

Centro de Estudios Garrigues
Paseo de Recoletos
35, 28004 Madrid, Spain
T: (+34) 915145330
F: (+34) 915610113
E: informacio.centro@garrigues.com
<http://www.centrogarrigues.com>

Courses of Study – Universities

Leiden, International Tax Centre

The International Tax Center Leiden (ITC Leiden) offers various courses that will help prepare students for:

Papers I – Principles of International Taxation
Paper III - Option B – European Union.

Master of Advanced Studies in International Tax Law, for information regarding a 12-months postgraduate study program that comprises a range on courses in international and EU tax law, along with the possibility to register for single courses
Summer Course a two-week program that is offered each year in July.

Further information
www.itc-leiden.nl/ for further information

Queen Mary, University of London (QMUL)

The Centre for Commercial Law Studies at Queen Mary, University of London offer courses that may be used to prepare for:

Papers I – Principles of International Taxation
Paper III – Option B – European Union.

For further information:

Diploma Course Administrator
School of Tax Law
Queen Mary, University of London
67-69 Lincoln's Inn Fields
London WC2A 3JB
T: +44 (0)20 7882 8093
E: ccls-pgdip@qmul.ac.uk

University of Edinburgh

Papers I – Principles of International Taxation
and III – Principles of Corporate and International
Taxation, Option B – European Union.

Until 2013, these courses are only available on an
attendance basis.

For further information
T: +44 (0)131 650 2627
E: sandra.eden@ed.ac.uk

University of Bournemouth

Papers I – Principles of International Taxation
Paper II - Option A – United Kingdom.

Mandy Lenihan
School of Finance and Law
University of Bournemouth
Fernbarrow
Poole BH12 5BB

For further information
T: +44 (0)1202 967 220
E: lenihanm@bournemouth.ac.uk

The Institute of Advanced Legal Studies (IALS)

Papers I - Principles of International Taxation
Paper III - Option B - European Union
Paper III - Option F - Transfer Pricing.

IALS Student Administrator
Institute of Advanced Legal Studies
17 Russell Square
London
WC1B 5DR

T: 020 7862 5800
F: 020 7862 5850
E: ials.studentadmin@sas.ac.uk

Texas A & M University

The Mays Business School at Texas A&M University
offers courses that may be used to prepare for:

Paper III - Option F - Transfer Pricing

For further information
Lorraine Eden
Professor of Management
Mays Business School
Texas A&M University
415D Wehner Building
College Station, Texas 77843-4221

E: leden@tamu.edu
<http://mays.tamu.edu>
or Lorraine Eden's website: www.linkedin.com/in/transferpricingaggies



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11-19 Artillery Row
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www.adit.org.uk

Registered Charity
Number 1037771

