

# ADIT

Permitted Texts 2016



Chartered  
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## Further Information

### Permitted Texts and Calculators

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

Candidates are also allowed to bring into the examination hall the publications listed below, for each ADIT exam paper.

Candidates are reminded that the permitted texts should be used as reference materials only. Marks are not awarded for reciting or paraphrasing sections of text, but for analysis and understanding of the issues presented in each question.

Candidates unable to obtain current editions of permitted texts may instead use earlier editions; however, please note that such editions will not include more recent legislation.

### For Paper 1

OECD, Committee on Fiscal Affairs. *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (Paris: OECD, 2010) [ISBN: 9789264090330]  
Available from the OECD online bookshop:  
[www.oecdbookshop.org](http://www.oecdbookshop.org)

Van Raad, K. *Materials on International, TP and EU Tax Law 2015-2016*. Volume 1 (Leiden: International Tax Centre, 2015)  
Available from the International Tax Centre at Leiden University:  
W: [www.itc-leiden.nl](http://www.itc-leiden.nl)  
E: [b.bosman@itc-leiden.nl](mailto:b.bosman@itc-leiden.nl)  
Or available from Wildy & Sons:  
[www.wildy.com](http://www.wildy.com)

### For Paper 2

**2.01 – Australia option**  
Deutsch, R. et al. *The Australian Tax Handbook 2015* (Thomson Reuters Australia, 2015) [ISBN: 9780864609199]  
Available from Thomson Reuters:  
[www.thomsonreuters.com.au](http://www.thomsonreuters.com.au)

**2.02 – China option**  
CCH. *China Master Tax Guide 2013-2014* (CCH, 2013) [ISBN: 9789881221636]  
Available from CCH:

[www.cch.co.uk](http://www.cch.co.uk)

Zhang, X. *Law and Practice of International Tax Treaties in China* (Wildy, Simmonds and Hill Publishing, 2003) [ISBN: 9781898029625]  
Available from Amazon:  
[www.amazon.co.uk](http://www.amazon.co.uk)

### 2.03 – Cyprus option

Van Raad, K. *Materials on International, TP and EU Tax Law 2015-2016*. Volume 1 (Leiden: International Tax Centre, 2015)  
Available from the International Tax Centre at Leiden University:  
W: [www.itc-leiden.nl](http://www.itc-leiden.nl)  
E: [b.bosman@itc-leiden.nl](mailto:b.bosman@itc-leiden.nl)  
Or available from Wildy & Sons:  
[www.wildy.com](http://www.wildy.com)

### 2.04 – Hong Kong option

*Inland Revenue Ordinance, Cap 112, 1950* with all subsequent amendments

*Stamp Duty Ordinance, Cap 117, 1981* with all subsequent amendments

Both available from the Hong Kong Department of Justice:  
[www.legislation.gov.hk/eng/home.htm](http://www.legislation.gov.hk/eng/home.htm)  
Or available in the following publication:  
CCH. *Hong Kong Revenue Legislation* (CCH Hong Kong Ltd, 1989-) [ISBN: 9781862644175]  
Available from CCH:  
[www.cch.com.hk](http://www.cch.com.hk)

### 2.05 – India option

*Direct Taxes Code Bill 2010* [ISBN: 9788171947898]  
Available from Taxmann:  
[www.taxmann.com/bookstore](http://www.taxmann.com/bookstore)

*Income Tax Act 1961* [ISBN: 9789350711866]  
Available from Taxmann:  
[www.taxmann.com/bookstore](http://www.taxmann.com/bookstore)

Or available in the following publication:  
*Direct Taxes Manual*. Volume 1 (Taxmann, three-volume edition, 45th edition, 2015)

*UK/India Double Taxation Treaty*  
Available from Taxmann:  
[www.taxmann.com/bookstore](http://www.taxmann.com/bookstore)

Or available in the following publication:  
Mittal, D. *Indian Double Taxation Agreements and Tax Laws*. Volume 2 (Taxmann, three-volume edition with free CD, 6th edition, 2011)

[ISBN: 9788171949229]

## **2.06 – Ireland option**

Cassidy, B. and Reade, M. *Law of Value Added Tax, Finance Act 2014* (Irish Tax Institute, 2015)

Keogan, A. and Scully, E. *Law of Capital Acquisitions Tax, Stamp Duty and Local Property Tax, Finance Act 2014* (Irish Tax Institute, 2015)

Maguire, T. *Direct Tax Acts, Finance Act 2014* (Irish Tax Institute, 2015)

All available from Irish Tax Institute:  
[www.taxinstitute.ie](http://www.taxinstitute.ie)

Van Raad, K. *Materials on International, TP and EU Tax Law 2015-2016*. Volume 1 (Leiden: International Tax Centre, 2015)

Available from the International Tax Centre at Leiden University:

W: [www.itc-leiden.nl](http://www.itc-leiden.nl)

E: [b.bosman@itc-leiden.nl](mailto:b.bosman@itc-leiden.nl)

Or available from Wildy & Sons:  
[www.wildy.com](http://www.wildy.com)

Candidates with a pre-2014 edition may take Volume 1 of the earlier edition into the examination.

## **2.07 – Malta option**

Attard, R. *Principles of Maltese Income Tax Law* (Malta Institute of Management, 2013) [ISBN: 9789995780231]

Attard, R. *Principles of Maltese VAT Law* (Malta Institute of Management, 2009) [ISBN: 9789995780210]

Both available from Malta Institute of Management:

[www.maltamanagement.com](http://www.maltamanagement.com)

*Laws of Malta, Value Added Tax Act, Cap 406* (1999)

Available from the Ministry for Justice, Law and Local Government:

<http://justiceservices.gov.mt/LOM.aspx?pageid=24>

## **2.08 – Singapore option**

*Goods and Services Tax Act, Cap 117A, Rev Ed 2005* with all subsequent amendments

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

Both available from the Singapore Attorney-General's Chambers:

[statutes.agc.gov.sg](http://statutes.agc.gov.sg)

## **2.09 – United Kingdom option**

*Tolley Yellow Tax Handbooks* and *Tolley Orange Tax Handbook*; or *CCH Red Book* and *CCH Green Book*

Available from LexisNexis:

[www.lexisnexis.co.uk](http://www.lexisnexis.co.uk) (Discount available for registered ADIT students)

Or available from CCH:

[www.cch.co.uk](http://www.cch.co.uk) (Discount available for registered ADIT students)

Van Raad, K. *Materials on International, TP and EU Tax Law 2015-2016*. Volume 1 (Leiden: International Tax Centre, 2015)

Available from the International Tax Centre at Leiden University:

W: [www.itc-leiden.nl](http://www.itc-leiden.nl)

E: [b.bosman@itc-leiden.nl](mailto:b.bosman@itc-leiden.nl)

Or available from Wildy & Sons:  
[www.wildy.com](http://www.wildy.com)

## **2.10 – United States option**

CCH. *Internal Revenue Code* (Chicago: CCH, latest edition)

Available from CCH:

[www.cchgroup.com](http://www.cchgroup.com)

CCH. *Income Tax Regulations* (Chicago: CCH, latest edition)

Available from CCH:

[www.cchgroup.com](http://www.cchgroup.com)

Both available in the following publication:

Peroni, R., Gustafson, C. and Pugh, R.

*International Income Taxation: Code and Regulations* (Chicago: CCH, latest edition)

Available from CCH:

[www.cchgroup.com](http://www.cchgroup.com)

Any other edition of the *Internal Revenue Code* and *Treasury Regulations* is also permitted in the examination.

## **For Paper 3**

### **3.01 – EU Direct Tax option**

Van Raad, K. *Materials on International, TP and EU Tax Law 2015-2016*. Volume 3 (Leiden: International Tax Centre, 2015)

Available from the International Tax Centre at Leiden University:

W: [www.itc-leiden.nl](http://www.itc-leiden.nl)

E: [b.bosman@itc-leiden.nl](mailto:b.bosman@itc-leiden.nl)

Or available from Wildy & Sons:

[www.wildy.com](http://www.wildy.com)

Candidates with a pre-2014 edition may instead take Volume 2 of the earlier edition into the examination.

### 3.02 – EU VAT option

*Council Directive 2006/112/EC: the Principal VAT Directive*

*Council Directive 86/560/EEC: the 13th VAT Directive*

*Council Directive 2008/9/EC: Electronic System of VAT Refunds*

*Council Implementing Regulation 282/2011/EU*

*European Parliament and Council Regulation 638/2004/EC*

All available in the following publication:  
Cordara, R. *Tolley's Orange Tax Handbook 2015-2016*. Part 1 (Tolley, 2015) [ISBN: 9781405795067]

Available from LexisNexis:  
[www.lexisnexis.co.uk](http://www.lexisnexis.co.uk) (Discount available for registered ADIT students)

Or available in the following publication:  
Dodwell, B. and Prosser, K. *CCH Green Book 2015-2016* (CCH, 2015) [ISBN: 9781785400285]  
Available from CCH:  
[www.cch.co.uk](http://www.cch.co.uk) (Discount available for registered ADIT students)

### 3.03 – Transfer Pricing option

OECD, Committee on Fiscal Affairs. *Model Tax Convention on Income and on Capital* (Paris: OECD, 2010) [ISBN: 9789264175174]  
Available from the OECD online bookshop:  
[www.oecdbookshop.org](http://www.oecdbookshop.org)

OECD, Committee on Fiscal Affairs. *Report on the Attribution of Profits to Permanent Establishments* (Paris: OECD, 2010)  
Available from the OECD online bookshop:  
[www.oecd.org/dataoecd/23/41/45689524.pdf](http://www.oecd.org/dataoecd/23/41/45689524.pdf)

OECD, Committee on Fiscal Affairs. *Transfer Pricing Guidelines for Multinational Enterprises*

*and Tax Administrations* (Paris: OECD, 2010) [ISBN: 9789264090330]

Available from the OECD online bookshop:  
[www.oecdbookshop.org](http://www.oecdbookshop.org)

United Nations. *UN Model Double Taxation Convention between Developed and Developing Countries 2011* (New York: UN, 2011)  
Available from United Nations Publications:  
<https://unp.un.org>

United Nations. *UN Practical Manual on Transfer Pricing for Developing Countries* (New York: UN, 2013)  
Available from the United Nations:  
[www.un.org/esa/ffd/tax-committee/ta-transfer-pricing.html](http://www.un.org/esa/ffd/tax-committee/ta-transfer-pricing.html)

All available in the following publication:  
Van Raad, K. *Materials on International, TP and EU Tax Law 2015-2016*. Volume 1 (Leiden: International Tax Centre, 2015)  
Available from the International Tax Centre at Leiden University:  
W: [www.itc-leiden.nl](http://www.itc-leiden.nl)  
E: [b.bosman@itc-leiden.nl](mailto:b.bosman@itc-leiden.nl)  
Or available from Wildy & Sons:  
[www.wildy.com](http://www.wildy.com)

### 3.04 – Upstream Oil and Gas option

Abdo, H. "Investigating the effectiveness of different forms of mineral resources governance in meeting the objectives of the UK petroleum fiscal regime", in *Energy Policy* (2014, Volume 65, p.48)  
Available at ScienceDirect:  
[www.sciencedirect.com/science/journal/03014215/65](http://www.sciencedirect.com/science/journal/03014215/65)

Abdo, H. *Taxation of UK Oil and Gas Production: a Non-Proprietorial Regime?* (Oxford: Lambert Academic Publishing, 2010) [ISBN: 9783843375917]  
Available from Amazon:  
[www.amazon.com](http://www.amazon.com)

Abrahamson, J. *Tolley's International Taxation of Upstream Oil and Gas* (LexisNexis, 2014) [ISBN: 9780754550099]  
Available from LexisNexis:  
[www.lexisnexis.co.uk/store/uk/Tolleys-International-Taxation-of-Upstream-Oil-and-Gas/product](http://www.lexisnexis.co.uk/store/uk/Tolleys-International-Taxation-of-Upstream-Oil-and-Gas/product) (25% discount available for registered ADIT students using promotion code 19207DM; for full information please [click here](#))



Momer, B. *Global Oil and the Nation State* (Oxford: Oxford University Press, 2002) [ISBN: 9780197300282]

Available from Amazon:

[www.amazon.com](http://www.amazon.com)

Nakhle, C. *Petroleum Taxation: Sharing the Oil Wealth* (London: Routledge, 2008) [ISBN: 9780415541909]

Available from Routledge:

[www.routledge.com/books](http://www.routledge.com/books)

OECD, Committee on Fiscal Affairs. *Model Tax Convention on Income and on Capital*, together with *Commentary*. Condensed version (Paris: OECD, 2010) [ISBN: 9789264089488]

Available from the OECD online bookshop:

[www.oecdbookshop.org](http://www.oecdbookshop.org)

Or available in the following publication:

Van Raad, K. *Materials on International, TP and EU Tax Law 2015-2016*. Volume 1 (Leiden: International Tax Centre, 2015)

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Or available from Wildy & Sons:

[www.wildy.com](http://www.wildy.com)

## Permitted Text Regulations

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

Latest editions of texts are highly recommended; however older editions will also be permitted, provided they adhere to the regulations regarding permitted texts.

All exams are set assuming the candidate has the most recent edition indicated in the [Syllabus](#). 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 and real candidate answers are available from the website at:

[www.adit.org.uk](http://www.adit.org.uk).



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