
Contributors

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Malcolm Gammie was a solicitor and partner in the City law firm Linklaters until moving in 1997 to the Bar to practise at One Essex Court. He has been involved in the policy debates on a European corporate tax since the 1970s when he worked for the CBI in London. His involvement in corporate tax policy continued in the 1980s with the Institute for Fiscal Studies, where he chaired the IFS Capital Taxes Group which first proposed the ACE Corporation Tax as a possible EC compatible tax for the UK. In 1998 he was appointed Unilever Professor of International Business Law at Leiden University in the Netherlands. As part of his work in Leiden, he proposed the system of Home State taxation, an idea that he subsequently developed with Professor Sven-Olof Lodin. He subsequently chaired several working groups of the Centre for European Policy Studies (CEPS) in Brussels to consider issues of European corporate tax harmonisation. As a part time tax judge in the UK, he decided the *Marks & Spencer* group tax loss case and referred the *Cadbury Schweppes* case to the Court of Justice. He continues to represent UK taxpayers on EU tax issues in the UK courts and at the Court of Justice.

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