
Klaus Vogel On Double Taxation Conventions

International and Comparative Taxation: Essays in Honour of Klaus Vogel

Tax Treaty Case Law around the Globe 2017

Tax Treaty Interpretation

A Domestic Taxation, Bilateral Tax Treaty and OECD Perspective

Corporate Income Taxes under Pressure

Comparative Tax Law

A Commentary to the OECD-, UN- and US- Model Conventions for the Avoidance of Double Taxation of Income and Capital with Particular Reference to German Treaty Practice

Edited By: Ekkehart Reimer, Alexander Rust

Schwarz on Tax Treaties

United States Income Tax Treaties

Double Tax Treaties and Their Interpretation

Double Taxation and the League of Nations

A Commentary to the OECD-, UN-, and US Model Conventions for the Avoidance of Double Taxation on Income and Capital, with Particular Reference to German Treaty Practice

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Tax Treaties and Domestic Law

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On Double Taxation Conventions

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Judicial Interpretation of Tax Treaties
Permanent Establishments
Triangular cases : the application of bilateral income tax treaties in multilateral situations
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Klaus Vogel on Double Taxation Conventions
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Avoidance of Double Non-taxation

*Klaus Vogel On Double Taxation
Conventions*

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International and Comparative Taxation:Essays in Honour of
Klaus Vogel Kluwer Law International B.V.

This book provides a comprehensive overview of the basic principles of international taxation and considers these in the context of practical planning guidance. Volume 1 (Principles), gives an overview of international taxation, principles of international tax law, model tax conventions on double tax

avoidance, and the impact of domestic tax systems. Volume 2 (Practice), deals with the practice of international taxation including international tax planning techniques, basic issues in anti-avoidance and gives an overview of the international offshore financial centres.

Tax Treaty Case Law around the Globe 2017 Kluwer Law International B.V.

Klaus Vogel on Double Taxation Conventions is regarded as the international gold standard on the law of tax treaties. This article-by-article commentary has been completely revised and updated to give you a full and current account of double tax conventions

(DTCs). DTCs form the backbone of international taxation, but they raise many interpretational questions. This market leading work will provide you with the answers. Based on the OECD/G20 Multilateral Instrument, the OECD MC and Commentary published in 2017 and the most recent amendments to the UN MC, the book also includes relevant case law and scholarly literature upto and including 2020. Previous editions of the Vogel have been routinely relied on by courts around the world including Australia, Canada, Germany, India, South Africa, the Netherlands and United Kingdom. What's new in this edition? There have been many important developments in this area since the last edition in 2015. The authors discuss these developments and the effect they will have upon practitioners working in this area. They also provide a wealth of new and revised case law, along with the DTCs of emerging countries. You'll find: Reports about major features in the DTC practice of many leading jurisdictions, such as: the DTC practice of Austria, Canada, France, Germany, India, the Netherlands, Switzerland, the UK and the US Sections on divergent country practice covering their national models and networks of bilateral DTCs Thorough analysis of the OECD and UN model, as well as the implementation of these models in practice Amendments of bilateral DTCs, textual or in substance, on the basis of the 2017 Anti-BEPS Multilateral Instrument Coverage of a full range of the latest tax treaties around the world, including important treaties between OECD and BRICS countries This new Fifth Edition of Klaus Vogel on Double Taxation Conventions continues to reflect the unchallenged role of the OECD. The OECD MC, accompanied by the official Commentary, guidelines, reports and other recommendations, has sustained its position as the

most important legal instrument in the area of DTCs. On occasion, the UN MC and Commentary diverge from the OECD texts. When this happens, the authors deal with the specifics of the UN MC in separate annotations and analyses, explaining and making sure you understand the differences. How this will help you: All the information you need to confidently advise on issues such as the taxation of income, taxation of capital and the elimination of double taxation Know that your advice to clients is based on the most up-to-date and respected information available, from an outstanding team of editors and authors The editors, Professors Ekkehart Reimer and Alexander Rust, have worked with the late Professor Vogel as well as an international team of top experts to completely update and enhance the content. The writing team comprises: Editors: Prof. Dr Ekkehart Reimer, Heidelberg University and Prof. Dr Alexander Rust, WU Vienna. Authors: Johannes Becker, Federal Ministry of Finance, Berlin; Alexander Blank, University of Erlangen-Nuremberg; Katharina Blank, Federal Ministry of Finance, Berlin; Michael Blank, University of Erlangen-Nuremberg, Prof. Dr Luc De Broe, Catholic University of Leuven; Laga; Prof. Dr Axel Cordewener, Catholic University of Leuven and Flick Gocke Schaumburg; Prof. Dr Ana Paula Dourado, University of Lisbon; Daniela Endres-Reich, University of Erlangen-Nuremberg; Prof. Dr Werner Haslehner, University of Luxembourg; Prof. Dr Roland Ismer, University of Erlangen-Nuremberg; Prof. Dr Eric C. C. M. Kemmeren, Tilburg University; Prof. Dr Georg Kofler, WU Vienna; Sophia Piotrowski, University of Erlangen-Nuremberg; Prof. Dr Ekkehart Reimer, Heidelberg University; Prof. Dr Alexander Rust, WU Vienna; Annika Streicher, WU Vienna; Prof. Dr. Matthias Valta,

Duesseldorf University; Jens Wittendorff, Ernst & Young, Copenhagen and University of Aarhus; Kamilla Zembala, Heidelberg University

Tax Treaty Interpretation Springer

Schwarz on Tax Treaties is the definitive analysis of tax treaties from United Kingdom and Irish perspectives and provides in-depth expert analysis of the interpretation and interaction of those treaty networks with the European Union and international law. The sixth edition significantly develops the earlier work with enhanced commentary and is updated to include the latest UK, Irish domestic and treaty developments, international and EU law, including: Covered Tax Agreements modified by the BEPS Multilateral Instrument; judicial decisions of Ireland, the UK and foreign courts on UK and Irish treaties; Digital Services Tax; treaty binding compulsory arbitration; Brexit and the EU-UK Trade and Cooperation Agreement; taxpayer rights in exchange of information; taxpayer rights in EU cross-border collection of taxes; attribution of profits to permanent establishments; and EU DAC 6 Disclosure of cross-border planning. Case law developments including: UK Supreme Court in *Fowler v HMRC*; Indian Supreme Court in *Engineering Analysis Centre of Excellence Private Limited and Others v CIT*; Australian Full Federal Court in *Addy v CoT*; French Supreme Administrative Court in *Valueclick*; English Court of Appeal in *Irish Bank Resolution Corporation v HMRC*; *JJ Management and others v HMRC*; United States Tax Court in *Adams Challenge v CIR*; UK Tax Tribunals in *Royal Bank of Canada v HMRC*; *Lloyd-Webber v HMRC*; *Esso Exploration and Production v HMRC*; *Glencore v HMRC*; *McCabe v HMRC*; *Padfield v HMRC*; *Davies v HMRC*; *Uddin*

v HMRC; English High Court in *Minera Las Bambas v Glencore*; *Kotton v First Tier Tribunal*; and CJEU in *N Luxembourg I*, and others (the 'Danish beneficial ownership cases'); *État belge v Pantochim*; *College Pension Plan of British Columbia v Finanzamt München*; *HB v Istituto Nazionale della Previdenza Sociale*. About the Author Jonathan Schwarz BA, LLB (Witwatersrand), LLM (UC Berkeley), FTII is an English Barrister at Temple Tax Chambers in London and is also a South African Advocate and a Canadian and Irish Barrister. His practice focuses on international tax disputes as counsel and as an expert and advises on solving cross-border tax problems. He is a Visiting Professor at the Faculty of Law, King's College London University. He has been listed as a leading tax Barrister in both the Legal 500, for international corporate tax, and Chambers' Guide to the Legal Profession, for international transactions and particular expertise in transfer pricing. He has been lauded in *Who's Who Legal*, UK Bar for his 'brilliant' handling of cross-border tax problems. In *Chambers Guide*, he is identified as 'the double tax guru' with 'extraordinary depth of knowledge and experience when it comes to tax treaty issues and is a creative thinker and a clear and meticulous writer'.

A Domestic Taxation, Bilateral Tax Treaty and OECD Perspective
OECD Publishing

Selected issues of the various non-discrimination concepts Non-discrimination plays an important, if not crucial, role in many areas of law, such as constitutional law, human rights law, world trade law, EU law and tax treaty law. Both direct and indirect taxation are affected by the various types of non-discrimination provisions. From a practical point of view, the non-discrimination

provisions within the EU legal framework and the non-discrimination concept under Article 24 of the OECD Model are important examples in this respect. In both areas of non-discrimination law, there are many open issues which have been debated for a long time and have evolved as evergreens of non-discrimination in the area of taxation; examples are the meaning of the ECJ's case law on the "finality" of losses or the compatibility of group regimes with Article 24 of the OECD Model. Other problems have emerged only recently, because of current developments at the OECD level, notably the BEPS project. Therefore, non-discrimination suggested itself as a general topic for the master theses of the full-time LL.M. program in 2014/2015. This book takes up and deals with selected issues in depth. Although the relevant non-discrimination provisions are different in wording and context, often the same issues can be analyzed under both the EU fundamental freedoms and Article 24 of the OECD Model. The results under these non-discrimination provisions may differ. However, similar policy considerations and arguments often influence the final decisions. With this book, the authors and editors contribute to the discussion on selected issues of the various non-discrimination concepts and the challenges they present.

Corporate Income Taxes under Pressure Cambridge University Press

Although the details of tax law are literally endless—differing not only from jurisdiction to jurisdiction but also from day-to-day—structures and patterns exist across tax systems that can be understood with relative ease. This book, now in an updated new edition, focuses on these essential patterns. It provides an

immensely useful introduction to the core common knowledge that any well-informed tax lawyer or policy maker should have about comparative tax law in our times. The busy reader will welcome the compact nature of this work, which is shorter than the first edition and can be read in a weekend if one skips footnotes. The authors elucidate the commonalities and differences across countries in areas including (much of the detail new to the second edition): • general anti-avoidance rules; • court decisions striking down tax laws as violating constitutional rules against retroactivity, unequal treatment of equals, confiscation, and undue vagueness; • statutory interpretation; • inflation adjustment rules and the allowance for corporate equity; • value added tax systems; • concepts such as "tax", "capital gain", "tax avoidance", and "partnership"; • corporate-shareholder tax systems; • the relationship between tax and financial accounting; • taxation of investment income; • tax authorities' ability to obtain and process information about taxpayers; and • systems of appeals from tax assessments. The information and analysis pull together valuable material which is scattered over a disparate literature, much of it not available in English. Especially considering the dynamic nature of tax law, whose rate of change exceeds that of any other field of law, the authors' clear identification of the underlying patterns and fundamental structures that all tax systems have in common—as well as where the differences lie—guides the reader and offers resources for further research.

Comparative Tax Law International Monetary Fund

Derived from the renowned multi-volume International Encyclopaedia of Laws, this practical analysis of sports law in

China deals with the regulation of sports activity by both public authorities and private sports organizations. The growing internationalization of sports inevitably increases the weight of global regulation, yet each country maintains its own distinct regime of sports law and its own national and local sports organizations. Sports law at a national or organizational level thus gains a growing relevance in comparative law. The book describes and discusses both state-created rules and autonomous self-regulation regarding the variety of economic, social, commercial, cultural, and political aspects of sports activities. Self-regulation manifests itself in the form of by-laws, and encompasses organizational provisions, disciplinary rules, and rules of play. However, the trend towards more professionalism in sports and the growing economic, social and cultural relevance of sports have prompted an increasing reliance on legal rules adopted by public authorities. This form of regulation appears in a variety of legal areas, including criminal law, labour law, commercial law, tax law, competition law, and tort law, and may vary following a particular type or sector of sport. It is in this dual and overlapping context that such much-publicized aspects as doping, sponsoring and media, and responsibility for injuries are legally measured. This monograph fills a gap in the legal literature by giving academics, practitioners, sports organizations, and policy makers access to sports law at this specific level. Lawyers representing parties with interests in China will welcome this very useful guide, and academics and researchers will appreciate its value in the study of comparative sports law.

[A Commentary to the OECD-, UN- and US- Model Conventions for](#)

[the Avoidance of Double Taxation of Income and Capital with Particular Reference to German Treaty Practice](#) Kluwer Law International B.V.

Klaus Vogel on Double Taxation Conventions is regarded as the international gold standard on the law of tax treaties. This article-by-article commentary has been completely revised and updated to give you a full and current account of double tax conventions (DTCs). DTCs form the backbone of international taxation, but they raise many interpretational questions. This market leading work will provide you with the answers. Based on the OECD/G20 Multilateral Instrument, the OECD MC and Commentary published in 2017 and the most recent amendments to the UN MC, the book also includes relevant case law and scholarly literature upto and including 2020. Previous editions of the Vogel have been routinely relied on by courts around the world including Australia, Canada, Germany, India, South Africa, the Netherlands and United Kingdom. What's new in this edition? There have been many important developments in this area since the last edition in 2015. The authors discuss these developments and the effect they will have upon practitioners working in this area. They also provide a wealth of new and revised case law, along with the DTCs of emerging countries. You'll find: Reports about major features in the DTC practice of many leading jurisdictions, such as: the DTC practice of Austria, Canada, France, Germany, India, the Netherlands, Switzerland, the UK and the US Sections on divergent country practice covering their national models and networks of bilateral DTCs Thorough analysis of the OECD and UN model, as well as the implementation of these models in practice Amendments of bilateral DTCs, textual or in substance, on the

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Edited By: Ekkehart Reimer, Alexander Rust Linde Verlag GmbH

“Tax Treaties and Domestic Law provides an in-depth analysis of the relationship between tax treaties and domestic law. It begins from an analysis of the topic from a constitutional and an international point of view, with a particular emphasis on the provisions laid down by Articles 26 and 27 of the Vienna Convention on the Law of Treaties. Special reports focus on tax treaty issues. In this context, specific problems raised by tax treaties are considered, such as treaty overrides and anti-abuse measures. The interaction between treaty provisions and domestic law is taken into consideration. Individual country surveys show how the issues raised by the relationships between tax treaties and domestic law are resolved by tax administrations and courts in selected European and non-European countries. A specific chapter is devoted to an analysis of how the relationships between tax treaties and domestic law can be improved in the fields of treaty override, treaty residence and anti-abuse measures.” -- Book jacket.

Schwarz on Tax Treaties International Monetary Fund
 Compilation of the 16 English language contributions of "Staaten und Steuern (States and Taxes)", the original festschrift to honour Klaus Vogel.

United States Income Tax Treaties Kluwer Law International B.V.

This book is a unique publication that gives a global overview of international tax disputes on double tax conventions and thereby fills a gap in the area of tax treaty case law. It covers the forty-one most important tax treaty cases which were decided in 2016 around the world.

Double Tax Treaties and Their Interpretation Klaus Vogel on Double Taxation Conventions Klaus Vogel on Double Taxation Conventions is regarded as the international gold standard on the law of tax treaties. This article-by-article commentary has been completely revised and updated to give you a full and current account of double tax conventions (DTCs). DTCs form the backbone of international taxation, but they raise many interpretational questions. This market leading work will provide you with the answers. Based on the OECD/G20 Multilateral Instrument, the OECD MC and Commentary published in 2017 and the most recent amendments to the UN MC, the book also includes relevant case law and scholarly literature upto and including 2020. Previous editions of the Vogel have been routinely relied on by courts around the world including Australia, Canada, Germany, India, South Africa, the Netherlands and United Kingdom. What's new in this edition? There have been many important developments in this area since the last edition in 2015. The authors discuss these developments and the effect

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Klaus Vogel On Double Taxation Conventions A Commentary to the OECD, UN and U.S. Model Conventions for the Avoidance of Double Taxation of Income and Capital, With Particular Reference to German Treaty Practice.

Double taxation conventions (DTCs) raise a plethora of interpretational questions for the practitioner and student of tax law. This book provides the answers. An encyclopedic treatise on DTCs, Klaus Vogel on Double Taxation Conventions is a guide to all legal issues DTCs raise and includes information on worldwide case law and commentators' views. The OECD Model Convention

serves as the organisational basis for this work. Each chapter focuses on one article of the Convention and provides: the wording of the article and that of the respective articles of the UN and US Models, the official Commentary by OECD, and an extensive discussion by the authors of the legal problems involved. In addition, Klaus Vogel on Double Taxation Conventions offers an account of all German tax treaties, how they differ from the model provisions, and the potential practical impact of such differences. The first two editions have been used by lawyers, tax advisers, and scholars all over the world. Courts in Canada, Germany, South Africa, and the Netherlands have cited them as authority. This revised edition includes the most recent OECD Model revisions and all recent case law and relevant literature. The authors have rethought many of the problems discussed, further improved their argument, and amended their views where they have been convinced by opponents.

Klaus Vogel on Double Taxation Conventions Edited By: Ekkehart Reimer, Alexander Rust

Double taxation conventions (DTCs) raise a plethora of interpretational questions for the practitioner and student of tax law. This book provides the answers. An encyclopedic treatise on DTCs, Klaus Vogel on Double Taxation Conventions is a guide to all legal issues DTCs raise and includes information on worldwide case law and commentators' views. The OECD Model Convention serves as the organisational basis for this work. Each chapter focuses on one article of the Convention and provides: the wording of the article and that of the respective articles of the UN and US Models, the official Commentary by OECD, and an extensive discussion by the authors of the legal problems involved. In addition, Klaus Vogel on Double Taxation

Conventions offers an account of all German tax treaties, how they differ from the model provisions, and the potential practical impact of such differences. Klaus Vogel on Double Taxation Conventions A Commentary to the OECD-, UN-, and US Model Conventions for the Avoidance of Double Taxation on Income and Capital, with Particular Reference to German Treaty Practice Time is a crucial dimension in the application of any law. In tax law, however, where an environment characterized by rapid change on the national, European, and international levels complicates the provision of accurate legal advice, timing is particularly sensitive. This book is the first to analyse the relationship between time and three key areas of tax: treaties, EU law, and constitutional law issues, such as legal certainty and individual rights. Among the numerous timing issues arising out of applying tax rules, the book addresses the following: – time limits within which relief must be requested; – statutes of limitation for claiming a tax refund; – transitional issues relating to changes in tax treaties; – attribution of profits and expenses to a moving or closed-down business; – effect of tax-related CJEU decisions and EU directives; – compliance of exit tax regimes with free movement; – limits of retroactivity under principles protected by the EU Charter and the ECHR; and – conflict between efficiency of taxation and individual rights. Derived from a recent conference organized by the prestigious ATOZ Chair for European and International Taxation at the University of Luxembourg, the book brings together contributions from leading tax experts from various areas of tax practice, academia, and the judiciary. Among other issues, the book notably expands on how economic theory can inform a constitutional analysis of the timing of taxation.

There is no other work that concentrates so usefully on the difficulties associated with applying tax rules – whether arising from treaties, jurisprudence, or policy – to changing circumstances over time. This book will quickly prove itself to be an indispensable resource for European tax lawyers, policymakers, company counsels, and academics.

Double Taxation and the League of Nations IBFD

Judicial Interpretation of Tax Treaties is a detailed analytical guide to the interpretation of tax treaties at the national level. The book focuses on how domestic courts interpret and apply the OECD Commentary to OECD Model Tax Convention on Income and on Capital. Adopting a global perspective, the book gives a systematic presentation of the main interpretive proposals put forward by the OECD Commentary, and analyses selected cases decided in domestic tax systems in order to assess whether and how such solutions are adopted through national judicial process, and indeed which of these are of most practical value. The book operates on two levels: firstly it sets out a clear and comprehensive framework of tax treaty law, which will be an important tool for any tax practitioner. Secondly, the book provides crucial guidance on issues of tax treaty law as applied at domestic level, such as investment or business income, dispute resolution and administrative cooperation.

A Commentary to the OECD-, UN-, and US Model Conventions for the Avoidance of Double Taxation on Income and Capital, with Particular Reference to German Treaty Practice IBFD

In international tax law, the term ‘beneficial ownership’ refers to which parties involved in a cross-border transaction are entitled

to tax treaty benefits. However, determining beneficial ownership is a complex and often disputed issue, subject to different meanings in different countries. Archival research on its early use in tax treaties and in the developing OECD Model reveals that its meaning has changed dramatically over the decades, leading to new interpretations significantly affecting current tax practice and scholarship. This book, dedicated to establishing how beneficial ownership should ideally be interpreted, compares the use and interpretation of beneficial ownership, both current and historical, in a wide range of national jurisdictions as well as the EU, ultimately shedding a clearer light than has heretofore been available on the meaning of the term. In her very thorough analysis of the application of beneficial ownership, the author touches on such aspects as the following: – historical development of the beneficial ownership requirement as used in tax treaties and in the OECD Model Tax Convention on Income and on Capital; – rules of double taxation conventions; – application of the OECD’s Action Plan on Base Erosion and Profit-Shifting (BEPS); – the problem of so-called ‘white income’; – use of the substance-over-form principle; – attribution-of-income rules; and – the role of agents, nominees, and conduit companies. Specific analysis of the use and interpretation of beneficial ownership in a domestic law and treaty context in numerous jurisdictions – with particular emphasis on the United Kingdom, Australia, the United States, and Germany – is a major feature of the presentation. As a thorough guide to determining whether a person claiming tax treaty benefits is the true owner – and which parties are excluded from treaty benefits and to what extent – this book will be of immeasurable value to lawyers, tax

authorities, policymakers, and other professionals working with taxable international transactions of any kind.

Klaus Vogel on Double Taxation Conventions Kluwer Law International B.V.

Permanent Establishments (PEs) are a key facet of international taxation. They constitute the crucial threshold for the assignment of taxing rights to a jurisdiction in all cases of enterprises operating in more than one country. The issue of whether there is a PE, and how much profit should be allocated to it, is an increasingly important factor in tax planning, tax accounting, tax compliance, and related tax risk management. Groundbreaking developments have reshaped the face of the classical PE concept during the year 2017. Following action item no. 7 of the Anti-BEPS efforts of G20 and OECD, the OECD has presented the Multilateral Instrument (MLI) on Base Erosion and Profit Shifting in June 2017. Based on the MLI as well as earlier drafts, Article 5 of the OECD Model Tax Convention and the Official Commentary have been amended in November 2017. Similarly, Article 7 of the OECD Model Tax Convention on the allocation of income in PE situations is influenced by the October 2015 OECD BEPS proposals. This academically rigorous yet thoroughly practical work provides comprehensive guidance on a variety of complex PE issues. Its initial chapters analyse the latest OECD and EU developments in the context of Articles 5 and 7 of the OECD Model Tax Convention. 21 country chapters cover domestic PE issues as well as country-specific treaty developments from a practical perspective. Contributors: Fabrizio Acerbis, Maret Ansperi, Yumiko Arai, Ákos Burján, Anna Berglund, Peter Collins, Mike Cooper, David Cuellar, Veronika Daurer, Frank Feng, Mikhail

Filinov, Sandra Fleurier, Jose Antonio Gonzalez, Herbert Greinecker, Søren Jesper Hansen, Lars Ellegård Holst, Mauricio Hurtado, Martin Jann, Renaud Jouffroy, David Lermer, Peter Lindblad, Iren Lipre, Jessica Ma, Anna Mallol, Dennis Matthijs, Hamish McElwee, Kunal Mehta, Osman Mollagee, Matthew Mui, Ramón Mullerat, Luis Felipe Muñoz, Stephen Nauheim, Francesco Nuzzolo, Yoshiyasu Okada, Marianne Orell, Oren Penn, Martin Poulsen, Lene Munk Rasmussen, Ekkehart Reimer, Daniel Rinke, Stefan Schmid, Mathias Schreiber, Vishal J. Shah, Smit Sheth, Tom Stuer, Maarten Temmerman, Eszter Turcsik, Hein Vermeulen, Huili Wang, Sonia Watson, Ciska Wisman, Raymond Wong & Alan Yam.

Klaus Vogel on Double Taxation Conventions Springer

This interim report of the OECD/G20 Inclusive Framework on BEPS is a follow-up to the work delivered in 2015 under Action 1 of the BEPS Project on addressing the tax challenges of the digital economy.

Kluwer Law International B.V.

Following the structure of the main commentary, this supplement supplies the reader with both the OECD's amendments and with cases, rulings and literature published since the first edition. Further, it provides a preliminary analysis. Thus, this book (if desired in conjunction with the main commentary) keeps the reader current on international double taxation convention law as of March 1994.

Tax Treaties and Domestic Law Springer

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DTCs, Klaus Vogel on Double Taxation Conventions is a guide to all legal issues DTCs raise and includes information on worldwide case law and commentators' views. The OECD Model Convention serves as the organisational basis for this work. Each chapter focuses on one article of the Convention and provides: the wording of the article and that of the respective articles of the UN and US Models, the official Commentary by OECD, and an extensive discussion by the authors of the legal problems involved. In addition, Klaus Vogel on Double Taxation Conventions offers an account of all German tax treaties, how they differ from the model provisions, and the potential practical impact of such differences.

Klaus Vogel and the Bad Lads Springer

Bilateral income tax treaties do not always operate effectively in situations where more than two states are involved. These situations are known as "triangular cases" and they typically arise where a person who is resident in two states for tax purposes (a dual resident), or a person who is resident in one state and has a permanent establishment (PE) in another, has dealings with a resident of a third state. This thesis explores the issues presented by the application of bilateral tax treaties in PE triangular cases, dual resident triangular cases and reverse triangular cases. Key among these issues is the fact that the source state is not required to apply the conditions of the treaty between the PE state and the source state, even though the treaty between the residence state and the PE state will allocate the prior (and perhaps exclusive) taxing rights to the PE state. This book argues that this approach should be reconsidered. It argues that residence concepts do not always provide a strong foundation on

which to base eligibility for treaty benefits, that the PE concept and, in particular, the attribution of income to the PE, represents a sufficiently strong connection to the PE state to support a treaty claim, and that treaty-shopping concerns can be sufficiently addressed. As part of this analysis, this book examines the most fundamental questions associated with tax treaties: when they should apply, how they should apply, and what all those familiar concepts really mean.

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