

Model Tax Convention On Income And On Capital Condensed Version 2014 Edition 2014 Volume 2014

This publication is the ninth edition of the full version of the OECD Model Tax Convention on Income and on Capital. This full version contains the full text of the Model Tax Convention on Income and on Capital as it read on 15 July 2014.

This network aims at initiating and coordinating both comparative education in taxation, through the organisation of activities such as winter courses and guest lectures, and comparative research in the field, by means of joint research projects, international conferences and exchange of researchers between various countries. --

The Law of Double Taxation Conventions Cross-border activities or transactions may trigger tax liability in two or more jurisdictions. In order to mitigate the financial burden resulting from these situations, States have entered into numerous double taxation conventions, which provide for rules that allocate the taxing rights between the contracting states. This handbook aims at providing an introduction to the law of double taxation conventions. It is designed for students – irrespective of their national background, but the author believes that it will also be of great help for tax experts who wish to know more about double taxation conventions, as well as for international law experts who wish to understand more about tax law. The handbook does not consider one jurisdiction in particular but rather takes examples from a wide range of different countries and their jurisdictions. It includes an overview of the problem of double taxation, the state practice in the conclusion of double tax conventions and their effects, the interpretation of double taxation conventions and treaty abuse. Furthermore, this updated handbook takes new developments into account occurred since the last edition of the book from 2013, in particular also the changes through OECD's BEPS project and the Multilateral Instrument. It deals with the latest versions of the OECD Model Tax Conventions on Income and on Capital and the UN Model Double Taxation Convention between Developed and Developing Countries, both published in 2017, as well as the latest version of the OECD Model Double Taxation Convention on Estates and Inheritances and on Gifts.

This publication is the eighth edition of the full version of the OECD Model Tax Convention on Income and on Capital. This full version contains the full text of the Model Tax Convention on Income and on Capital as it read on 22 July 2010.

Condensed version of the loose-leaf publication "Model tax convention on income and capital", containing the full text of the September 1992 Model Tax Convention, but omitting the historical notes and annexes, which include a detailed list of tax conventions between OECD member countries and the text of the Recommendation of 23 July 1992 from the OECD Council.

A new edition of the preeminent work on the permanent establishment (PE) is a major event in tax law scholarship. Taking into account changes in judicial and administrative practice as well as the Organisation for Economic Co-operation and Development's (OECD's) and the United Nation's (UN's) work in the three decades since the first edition, the present study brings the analysis up to date with the current internationally accepted interpretation of PE. The analysis is based on more than 720 cases from more than 20 countries, in addition to the OECD and UN model treaties and more than 630 books, articles, and official documents. The increased significance of the digital economy has rendered the traditional concept of PE inadequate for the allocation of taxing jurisdiction over the modern, mobile or digital international business. The author's in-depth analysis explains the legal elements of the PE principle with attention to their continuing benefit and their shortcomings: criteria defining a PE- place of business, location, right of use, duration, business connection, business activity, ordinary course of business; evidence of a right of use to a place of business; business activities included in the PE concept of the tax treaties; identification of projects offshore and onshore; UN model treaty deviations from the OECD agency clause; distinction between jurisdictions with significant natural resources and countries possessing the capital, technology and know-how necessary to explore and exploit these resources; and how policies in each country may erode the PE concept. The book provides many synopses of court decisions and administrative rulings upon which the analysis is based. In addition to cases previously published in law reports and other publications, a number of unpublished decisions are included. A key word index makes it easy to find what is needed in any particular matter. The PE principle, in one version or another, is used in several thousand tax treaties in force today. This updated comprehensive study reveals the obligations imposed through the use of PE in tax treaties and will continue to be of immeasurable value to tax practitioners and scholars worldwide. In addition, the discussion of whether the notion of PE is an appropriate criterion for taxing jurisdiction in international fiscal law today provides authoritative and insightful food for thought.

This Condensed Version of the OECD Model Tax Convention contains the articles and commentaries of the Model Tax Convention as it read on 17 July 2008.

Text of, and commentary on, the U.N. Model Double Taxation Convention.

Modern-day tax treaties have their foundations in one of the three Model Tax Treaties developed by the League of Nations in 1928. Using previously unexplored archival material, Sunita Jogarajan provides the first in-depth examination of the development of the League's Models. This new research provides insights into questions such as the importance of double taxation versus tax evasion; the preference for source-taxation versus residence-taxation; the influence of theory and practice on the League's work; the development of bilateral rather than multilateral treaties; the influence of developing countries on the League's work; the role of Commentary in interpreting model tax treaties; and the influential factors and key individuals involved. A better understanding of the development of the original models will inform and help guide interpretation and reform of modern-day tax treaties. Additionally, this book will be of interest to scholars of international relations and the development of law at international organisations.

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.

This 2000 edition of the Model Tax Convention: Condensed Version has been superceded by more recent editions. This publication is the condensed version of the OECD Model Tax Convention on Income

and on Capital, which is produced in a loose-leaf ...

This publication is the tenth edition of the full version of the OECD Model Tax Convention on Income and on Capital. This full version contains the full text of the Model Tax Convention as it read on 21 November 2017, including the Articles, Commentaries, non-member economies' positions, ...

This publication is the condensed version of the OECD Model Tax Convention on Income and on Capital, produced in a loose-leaf format to accommodate yearly updates. This fifth edition contains the full text of the Model Tax Convention as it read on 28 January 2003, but without the historical notes.

This publication is the eighth edition of the condensed version of the OECD Model Tax Convention on Income and on Capital. This shorter version contains the full text of the Model Tax Convention on Income and on Capital as adopted by the OECD Council on 22 July 2010.

The OECD Model Tax Convention and the commentaries on each individual articles thereof. The Model Tax Convention is presented in two volumes. Volume I contains the Introduction, the wording of the Model Convention and the relevant Commentaries, with historical notes. Volume II contains the positions of non-Member countries on the Model Tax Convention, the text of 16 OECD reports concerning various aspects of tax conventions, the list of tax treaties concluded between OECD Member countries and the Recommendation of the OECD Council concerning the Model Tax Convention.

This book provides an analysis of bilateral tax treaties concluded by thirty-seven jurisdictions from five continents and empirically ascertains the impact of the UN and OECD Model Tax Conventions on bilateral tax treaties. It therefore fills a major gap in the international tax literature, which has so far either studied the sole Model Tax Conventions or focused on bilateral treaties in the context of the tax treaty policy of single countries, and sets the pace for a new methodology in the analysis and interpretation of tax treaties. A general report outlines the key points of the analysis, highlights current trends and predicts future developments of multilateralism and global tax law. This is an essential resource for academics, tax authorities and international tax practitioners who find textbooks based on Model Tax Conventions insufficient.

This update of the Condensed Version of the OECD Model Tax Convention contains the full text of the Articles, Commentaries, and Country Positions as they read on 15 July 2005, but without the historical notes, background reports, and list of conventions.

This publication is the condensed version of the OECD Model Tax Convention on Income and Capital. This shorter version contains the full text of the Model Tax Convention, but without the historical notes, the detailed list of tax treaties between OECD member countries and the background reports that are included in the full-length loose-leaf and electronic versions. The Model Tax Convention, and the worldwide network of treaties based on it, provide clear consensual rules for taxing income and capital across countries, while avoiding having income or capital taxed twice by two different countries.

Because the economic and tax environment is constantly changing, articles and commentary in this model convention are periodically updated. The full-length version of the OECD Model Tax Convention is now available electronically. This new electronic version includes such features as extensive internal linking, making it easy to link from an article to its commentary; fast searching capabilities; the ability for the user to attach notes to specific areas of text; and cut and paste capabilities. The full-length version is also produced in a loose-leaf format to accommodate regular updates.

This full version of the OECD Model Tax Convention contains the full text of the Model Tax Convention on Income and on Capital as it read on 21 November 2017, including the articles, the commentaries, the non-OECD economies' positions, the recommendation of the OECD Council, the historical notes and the full text of a number of background reports adopted after 1977. The OECD Model Tax Convention provides the basis for the negotiation and interpretation of more than 3000 tax treaties that make up a network that co-ordinate the income and corporate tax systems of most countries with the objective of removing tax barriers to cross-border trade and investment.

This 1963 report presents the articles on the avoidance of double taxation on income and capital, as agreed upon by the Fiscal Committee. Double taxation is the taxation of a single taxpayer with respect to the same subject matter over the same period in more than one country. This draft aims to inspire further conventions on the elimination of double taxation, a threat to trade and migration. The report includes commentaries on the articles, progress on the elimination of double taxation, and possible future developments.

Model Tax Convention on Income and on Capital: Condensed Version 2017 OECD Publishing

Second edition of the condensed version of the loose-leaf publication entitled "Model Tax Convention on Income and on Capital", but omits the historical notes and annexes, which include a detailed list of tax conventions between OECD Member countries and the text of the Recommendations of 31 March 1994 and 21 September 1995.

This is the tenth edition of the condensed version of the "OECD Model Tax Convention on Income and on Capital". It contains the full text of the "Model Tax Convention on Income and Capital" as it read on 21 November 2017, but without the historical notes and the background reports included...

This two-volume set offers an in-depth analysis of the leading tax treaty disputes in the G20 and beyond within the first century of international tax law. Including country-by-country and thematic analyses, the study is structured around a novel global taxonomy of tax treaty disputes and includes an unprecedented dataset with over 1500 leading tax treaty cases. By adopting a contextual approach the local expertise of the contributors allows for a thorough and transparent analysis. This set is an important reference tool for anyone implementing or studying international tax regulations and will facilitate the work of courts, tax administrations and practitioners around the world. It is designed to complement model conventions such as the OECD Model Tax Convention on Income and on Capital. Together with Resolving Transfer Pricing Disputes (2012), it is a comprehensive addition to current debate on the international tax law regime.

It has long been recognised among OECD members that it is desirable to clarify, standardise and confirm the fiscal situation of taxpayers who are engaged in commercial, industrial, financial or other activities in other countries through the application of common solutions to identical cases of double taxation. The OECD "Model tax convention on income and on capital" provides a means of settling on a uniform basis the most common problems that arise in the field of international juridical double taxation.

This book recommends that Article 14 be eliminated from the OECD Model Tax Convention and describes the changes that would need to be made to the Articles and Commentary of the Model as a consequence.

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.

This 1998 edition of the Model Tax Convention: Condensed Version has been superceded by more recent editions. This publication is the third edition of the condensed version of another OECD publication entitled Model Tax Convention on Income and on ...

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