

Model Tax Convention On Income And On Capital Condensed Version 2017 Edition 2017 Volume 2017

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This 2000 edition of the Model Tax Convention: Condensed Version has been superseded by more recent editions.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 ...

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 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.

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

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.

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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 report examines the practices of Member countries with regards to tax sparing and explains why Member countries have become more reluctant to grant tax sparing in treaties. It also provides a number of suggested "best practices" on the design of tax sparing provisions in tax treaties.

The book includes the report adopted by Committee on Fiscal Affairs. It deals with the application of the provisions of the OECD Model Tax Convention, and indirectly of bilateral tax conventions based on that Model, to the partnerships. It includes the reservations of France, Germany, the Netherlands, Portugal and Switzerland on various aspects of the report.

Model Tax Convention on Income and on Capital 2017 (Full Version)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 book strongly encourages international dialogue and effort in the coordination of national VAT/GST laws. If, however, coordination of unilateral measures fails to effectively prevent double taxation, states can take recourse to binding instruments into which they can build dispute resolution mechanisms - just as they do with respect to income taxes. This book provides a toolkit that may assist in the design of such an instrument and provides an example: a multilateral VAT/GST Model Convention."--Extracted from publisher website on May 20, 2015.

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. 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 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

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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.

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 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 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 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...

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.

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 –

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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 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.

This 1998 edition of the Model Tax Convention: Condensed Version has been superseded 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 ...

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.

This 1977 report contains the recommendations of the Committee on Fiscal Affairs for the avoidance of double taxation on income and capital. These recommendations result from consultation with member countries, following the 1963 Draft Convention. Double taxation is the taxation of a single ...

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 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.

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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.

Changes and effects on international tax planning The 2014 Update of the OECD Model Convention in particular addresses issues regarding beneficial ownership, treatment of termination payments, changes to the exchange of information provision and questions arising in the context to emissions permits and credits. This book includes 11 chapters which analyze the changes made by the Update and assess their effects on international tax planning. Moreover, the book offers a future outlook of the concept of permanent establishment in the context of the BEPS project. It incorporates the perspective of leading scholars and practitioners dealing with international tax cases. This book is designed to provide essential insights to academics, practitioners, tax officials and judges who deal or are interested in the field of international taxation.

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