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Sommario/riassunto	Within the framework of its Base Erosion and Profit Shifting (BEPS) Project, the OECD has developed a new specific anti-abuse rule to address certain types of triangular situations leading to low taxation, resulting in the inclusion of article 10, entitled "Anti-abuse Rule for Permanent Establishments Situated in Third States", in the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (2016) and article 29(8) of the OECD Model (2017). As a consequence, an increasing number of tax treaties include a specific anti-abuse rule based on article 29(8) of the OECD Model, and since only four OECD member countries have made a reservation to this article, it is expected that this trend will continue. Despite its growing importance, the provision has received little attention in the tax literature compared to other BEPS measures. This book aims to fill this research gap and provides a critical in-depth legal analysis of article 29(8) of the OECD Model and its functioning within the convention.