

1. Record Nr.	UNINA9910794650503321
Titolo	The history of double taxation conventions in the pre-BEPS era / / editors, Michael Lang, Ekkehart Reimer
Pubbl/distr/stampa	Amsterdam, Netherlands : , : IBFD Publications, , [2021] ©2021
ISBN	90-8722-669-1 90-8722-670-5
Descrizione fisica	1 online resource (1005 pages)
Disciplina	343.0526
Soggetti	Tax administration and procedure - History - Europe Double taxation - History - Europe History Europe
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Chapter 1: Some observations on the transition from tax statehood to international taxation / Thier, A. ; ; p. 3-21 Chapter 2: Writing tax treaty history / Vann, R.J. ; ; p. 23-45 Chapter 3: The definition of company residence in early UK tax treaties and its influence on the OECD Model / Avery Jones, J.F. ; ; p. 47-66 Chapter 4: The history of Austria's double tax conventions / Gorgiev-Oberascher, F. Koppensteiner, F. ; ; p. 69-92 Chapter 5: The history of Germany's double tax conventions / Nieden, B. zur Braunig, C. ; ; p. 93-167 Chapter 6: The history of Swiss double tax conventions / Raas, S. Rentzsch, D.P. ; ; p. 169-204 Chapter 7: The history of Hungarian double tax conventions / Kolozs, B. ; ; p. 205-217 Chapter 8: The history of Dutch double tax conventions / Burgers, I.J.J. Schutte, N. (Nico) Adema, R.P.C. ; ; p. 219-305 Chapter 9: The history of Belgian double tax conventions / Richelle, I. Traversa, E. (Edoardo) ; ; p. 307-328 Chapter 10: The history of Italy's double tax conventions / Parolini, A. ;

- ; p. 329-351
- Chapter 11: The history of Poland's double tax conventions / Tetak, K. ; ; p. 355-377
- Chapter 12: The history of Czech double tax conventions / Nerudova, D. Balco, T. ; ; p. 379-398
- Chapter 13: The history of Slovakia's double tax conventions / Kubicova, J. Holczerova, J. ; ; p. 399-435
- Chapter 14: The history of Spain's double tax conventions / Grau Ruiz, M.A. ; ; p. 439-464
- Chapter 15: The history of Portugal's double tax conventions / Fernandes, J. Almeida ; ; p. 465-480
- Chapter 16: The history of Brazilian tax treaties / Schoueri, L.E. ; ; p. 481-505
- Chapter 17: The history of Colombian double tax conventions / Mosquera Valderrama, I.J. ; ; p. 507-533
- Chapter 18: The history of UK double tax conventions / Cleave, B. ; ; p. 537-564
- Chapter 19: The history of US double tax conventions / Gustafson, C.H. ; ; p. 565-582
- Chapter 20: The history of Canada's double tax conventions / Brooks, K. ; ; p. 583-621
- Chapter 21: The history of Australia's double tax conventions / Taylor, C.J. ; ; p. 623-691
- Chapter 22: The history of New Zealand's double tax conventions / Smith, A.M.C. ; ; p. 693-727
- Chapter 23: The history of Mauritius' double tax conventions / Erriah, D.R. ; ; p. 729-746
- Chapter 24: The history of Israel's double tax conventions / Menuchin, S.N. Brauner, Y. ; ; p. 747-755
- Chapter 25: The history of Slovenia's double tax conventions / Hauptman, L. Taskar Beloglavec, S. ; ; p. 759-766
- Chapter 26: The history of Croatia's double tax conventions / Arbutina, H. Zunic Kovacevic, N. ; ; p. 767-791
- Chapter 27: The history of Romania's double tax conventions / Paun, C. A. ; ; p. 793-804
- Chapter 28: The history of Greek double tax conventions / Matsos, G. ; ; p. 805-818
- Chapter 29: The history of Russia's double tax conventions / Vinnitskiy, D.V. ; ; p. 819-835
- Chapter 30: The history of Belarusian double tax conventions / Strachuk, V. ; ; p. 837-857
- Chapter 31: The history of Estonia's double tax conventions / Pahapill, H. Albin, T. ; ; p. 859-881
- Chapter 32: The history of Japan's double tax conventions / Matsubara, Y. ; ; p. 885-914
- Chapter 33: The history of China's double tax conventions : from inequity to equity / Jin, C. (King, H.) ; ; p. 915-938

Sommario/riassunto

This book analyses the evolution of tax treaties practices from the early days of the history of international taxation until the beginning of the BEPS era.
