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Sommario/riassunto

National tax authorities can express their views in a variety of ways on how tax treaties should be interpreted. As a result, there are unilateral, bilateral and multilateral interpretive instruments that are not - or not necessarily - incorporated into an actual tax treaty, but are "extrinsic" to it. National courts and tax authorities, as well as taxpayers and tax scholars, strongly rely on the OECD Commentaries and Transfer Pricing Guidelines when interpreting tax treaties. Their legal status has been considered one of the major unresolved issues in international tax law. This book thoroughly analyses the legal status of extrinsic instruments under public international law in a critical, integrated and original manner, with the OECD Commentaries and Transfer Pricing Guidelines as central elements. Starting with a detailed historical evolution of model conventions and commentaries, the book empirically studies the OECD Commentaries and their interrelationship with other extrinsic instruments, relying on treaty practices in Belgium, the Netherlands and the United States. It then critically investigates the various methods and concepts offered by public international law to assess their impact on the interpretation of tax treaties. This book offers interpreters refreshing, original and stimulating insights for determining the legal status and role of extrinsic instruments for tax treaty interpretation purposes. Honourable mention for the 2020 Mitchell B. Carroll Prize (IFA) and 2021 EATLP Doctoral Tax Thesis Award (European Association of Tax Law Professors and European Commission).
