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Nota di contenuto	Chapter 1: Nationality non-discrimination and article 24 OECD Model : perennial issues, recent trends and new approaches / Haslehner, W. ; ; p. 1-26 Chapter 2: Non-discrimination on the basis of nationality in IIAs : a Latin American tax perspective / Hoyos Jimenez, C. ; ; p. 27-38 Chapter 3: Interest deduction limitations : when to apply articles 9 and 24(4) of the OECD Model? / Marres, O. ; ; p. 39-69 Chapter 4: Revisiting the application of the capital ownership non-discrimination provision in tax treaties / Silva, B. da ; ; p. 71-132 Chapter 5: Non-discrimination in tax treaties -- art. 24(4) and (5) OECD MC : a Russian approach to tax treaty interpretation / Vinnitskiy, D.V. ; ; p. 133-166 Chapter 6: Non-discrimination and harmful tax competition under WTO Law and article 24 of the OECD Model / Dziurdz, K. ; ; p. 167-223 Chapter 7: Non-discrimination : can the EU learn from the OECD Model Convention and vice versa? / Vanistendael, F.J.G.M. ; ; p. 225-254

Chapter 8: Non-discrimination a la Cour : the ECJ's (lack of) comparability analysis in direct tax cases / Wattel, P. ; ; p. 255-282
Chapter 9: Discriminatory taxation and the European Convention on Human Rights / Attard, R. ; ; p. 283-299

Sommario/riassunto

The principle of non-discrimination is an evergreen of international tax law. While the principle's core concept remains stable, its importance in tax matters keeps growing. As its implications, regional dimensions and topical applications very frequently change around the world, constant monitoring and updating is essential to seize its current essence. This book aims to find a global dimension of the non-discrimination principle in tax law through the analysis of issues with theoretical and practical importance. It contains contributions from nine leading European and international tax law experts.--
