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Sommario/riassunto

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.
