

1. Record Nr.	UNISA996664151203316
Titolo	"Taxes covered" : a study of Article 2 of the OECD Model Tax Conventions // Patricia Brandstetter
Pubbl/distr/stampa	Amsterdam, : IBFD, 2011
ISBN	9789087220891 9087220898
Descrizione fisica	xvi, 264 s. ; ; 23 cm
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Soggetti	Double taxation - Treaties Income tax - Law and legislation Capital levy - Law and legislation Double taxation
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references (p. 227-264).
Sommario/riassunto	This book provides an in-depth analysis of recent case law and academic literature, and sheds light on the background to the standard formulations used in the provision on the substantive scope of today's tax treaties. Why this book? The substantive scope of a tax treaty determines the extent of protection it can provide against international double taxation. Countries worldwide have adopted the text of Art. 2 ("Taxes covered") of the OECD Model Tax Conventions in their bilateral tax treaties. However, the structure and wording of Art. 2, which have remained virtually unchanged since the beginnings of tax treaty law in the 1920s, create interpretive issues and uncertainties in practical treaty application. This book not only provides an in-depth analysis of recent case law and academic literature, but also sheds light on the background to the standard formulations so widely used in the provision on the substantive scope of today's tax treaties. The source documents used have rarely found their way into publications before: historical OEEC and OECD Reports and Minutes, originally largely classified as "restricted" and thus inaccessible to the public for decades, provide an insight into the drafting process of Art. 2 and the

discussions of Delegates from various nations on practical implications for treaty application. The book offers a unique perspective on this core treaty provision and aims to provide guidance for determining the "taxes covered" in any tax treaty.

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