Record Nr. UNISA996664156303316 Multilingual Texts and Interpretation of Tax Treaties and EC Tax Law // **Titolo** Prof. Guglielmo Maisto Pubbl/distr/stampa Amsterdam, : International Bureau of Fiscal Documentation, 2005 **ISBN** 9789076078823 9076078823 Descrizione fisica xxvi, 344 s. ; ; 23 cm Collana EC and international tax law series, , 1574-969X;; v. 1. Altri autori (Persone) MaistoGuglielmo Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia "NUR 826". Note generali Nota di contenuto The Belgian experience; The Canadian experience; The Italian experience; The Swiss experience; The perspective of international law; Multilingualism and interpretation of EU law; The OECD Model Convention and commentaries; Austria; Belgium; France; Germany; Italy; Netherlands; Switzerland; Panel: Possible solutions to multilingual issues: Conclusions. Sommario/riassunto The book identifies linguistic issues arising in bilateral income tax conventions and presents an in-dept analysis of tax treaty policies on multilingualism and the administrative practice and case law on the issues raised by the translation of treaties. Individual country surveys discuss the use of legal concepts, including those that do not exist in the legal system of one of the two contracting states and the way such concepts should be interpreted in such state (e.g. trust). Further, the use of concepts in one state that are similar but not identical to a treaty concept that is well known only in the other state (e.g. droit d'auteur vs copyright) are presented. The book also includes special reports on multilingual issues under both art. 33 of the Vienna Convention and art. 3(2) of the OECD Model Convention and Commentaries. Finally, a specific chapter is devoted to the EU law aspects and a review of the

jurisprudence of the European Court of Justice (ECJ)