

Contents

Series Editors' Preface	5
Editors' Preface	7
List of Abbreviations	11

I. General principles of tax treaty interpretation

Sonika Dutta

The interpretation of treaty law under special consideration of the Vienna Convention on the Law of Treaties (VCLT)	17
---	----

Christoph Kaltenbacher

Basic techniques of interpreting civil law and their use in interpreting tax treaty provisions	45
--	----

Antun Belamarik

Specialities in interpretation of tax treaties	67
--	----

Rodrigo Gómez-Ballina

The relevance of the commentaries to the OECD-MC for the interpretation of bilateral tax treaties	91
---	----

Marcus Schmitt

The relevance of amendments to the OECD-Commentary for the interpretation of tax treaties (static or dynamic approach)	117
--	-----

Kateřina Provodová

The relevance of the OECD reports for the interpretation of tax treaties	139
--	-----

Ajit Kumar Jain

Avoidance of double non-taxation as a guiding principle for the interpretation of tax treaties	161
--	-----

Andrian Candu

Abuse of tax treaties	187
-----------------------------	-----

Joanna Michalska

The impact of EC Law on the interpretation of the methods to avoid double taxation in tax treaties	215
--	-----

Pedro Ribeiro de Sousa

Tax Treaty override	241
---------------------------	-----

II. Interpretation issues regarding specific tax treaty provisions

Andrew Ogutu

The relevance of the domestic law of the source state for the interpretation of distributive rules under special consideration of Art 6 par 2 and Art 10 par 3 OECD-MC 267

Monika Kunesch

Interpretation problems concerning the multilingualism of tax treaties under special consideration of director’s fees 287

Geetha Hanumantha Rao

The bilateral character of tax treaties and its influence on the interpretation of tax treaty provisions 307

Bruno Aniceto da Silva

The tie-breaker rule (Art. 4 of the OECD MC) – relevance of domestic law or autonomous interpretation? 329

Abeid Kasaizi

Interpretation of the material scope of taxes covered by the OECD-MC (Art 2 OECD-MC) 351

His-Hsiang Chen

Interpretation of subject-to-tax clauses 371

Karin Theunissen

The influence of economic change on the interpretation of tax treaty provisions under special consideration of the “arm’s length principle” 387

III. What happens if States disagree on the interpretation of tax treaties?

Elisa Freddo

The relevance of Art. 23 A/B (1) OECD MC in the case of qualification conflicts 411

Sabina Llauger Boix

Conflicts of qualification concerning partnerships with special reference to the OECD Partnership Report 439

Marina Lombardo

The Mutual Agreement Procedure (Art. 25 OECD MC) –
A tool to overcome interpretation problems? 457

List of Authors 481