



## The First Comprehensive Analysis of the Tax Treaty Policies of the CEE Countries

Lang/Braccioni/Grabarino/Schönstein  
**European Union**  
Tax Treaties of the Central and Eastern European Countries

After 1989-90 major political and economic changes took place in the Central and Eastern European countries. This publication provides the first comprehensive analysis of the tax treaty policies of Bulgaria, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania, Slovakia and Slovenia along with the trends over time.

The growth markets in Central and Eastern Europe are attracting a large number of foreign investors and large amounts of direct investment. Capital-importing countries like those in Central and Eastern Europe often deviate in their tax treaty policy from the OECD Model Convention for the elimination of double taxation (OECD MC) in significant respects.

EU-wide tax harmonisation is yet to come; it is therefore of utmost importance that companies and providers of business-related services are aware of the relevant details of tax regulations in their markets.

This book goes into detail on the bilateral tax treaty provisions of these countries and in particular the deviations from the OECD Model and offers a perspective on developments that can be expected in the tax treaty area.

Practitioners will find a lot of detailed information on the tax treaties of these countries.

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