



Linde Verlag  
1. Auflage 2011  
736 Seiten, kart.  
ISBN 978-3-7073-2011-4  
€ 118.—  
Im Abonnement: € 94,40

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## Understanding Tax Treaties: The History and Relevance of the OECD Documents

Lang / Ecker / Ressler (Eds.)

### History of Tax Treaties

The Relevance of the OECD Documents for the Interpretation of Tax Treaties

Series on International Tax Law  
Volume 69

This book provides an historical in-depth analysis for each provision in the OECD MC. It offers a refurbished presentation of the history and internal processes of the international organizations involved in the tax treaty models' development. This historical analysis helps the reader understand the design and content of certain provisions, as well as their role in the system as a whole. As such, the value of an historical analysis goes far beyond mere understanding of the past: it also provides tools for interpretation. By using those tools, one can solve numerous current interpretation issues and gain new insights for future improvements of the OECD MC.

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- The Very Beginning – The first Tax Treaties
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- Article 8 – Shipping, Inland and Waterways Transport and Air Transport
- The Concept of Ownership
- Article 16 and Article 17 – Directors Fees and Artists and Sportsmen

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