

Preface

The first edition of this book was published in June 2010, the second in September 2013. Since then, legislation, case law and academic discussion have developed further.

Accordingly, since the last version, this book takes into account the developments and recommendations from the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project, changes of the new UN Model and OECD Model that have taken place in its more recent versions published in 2017, modifications on the application of some existing tax treaties according to Action 15 BEPS Project “The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting” (MLI), and the most recent judgments delivered by courts all over the world.

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Michael Lang