

Meaning and Concept of “Treaty Abuse” in DTA Law

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I. Introduction

Double taxation is a taxation principle referring to income taxes that are paid twice on the same source of earned income.¹ Double taxation can be avoided unilaterally if one of the states involved withdraws its tax claim.² On behalf of the state of residence, this unilateral move is often achieved pursuant to a method developed under Anglo-American law whereby the state of residence, if it is not simultaneously the source state, allows a credit for the tax levied in the source state up to an amount equal to its own tax charge.³ In contrast, some countries avoid double taxation unilaterally through exemptions.⁴ As a rule, however, unilateral measures are insufficient to avoid double taxation satisfactorily, because they usually are neither comprehensive nor mutually consistent.⁵

Since the end of the nineteenth century, individual states have consequently entered into bilateral agreements for the avoidance of double taxation.⁶ The first tax treaties were concluded in the middle of the nineteenth century primarily among the various states of Germany and the Austro-Hungarian Empire.⁷ However, the first “modern” tax treaty is generally considered to be the Austria-Hungary-Prussia tax treaty (1899).⁸

In this context, the “skeleton” of the majority of present-day tax treaties, referred to as a “model” tax treaty, was adopted in 1928 by the Group of Experts under the aegis of the League of Nations.⁹ The main purpose of countries in concluding tax treaties was, and is, to facilitate international trade and investment by removing obstacles in the form of double, primarily juridical, taxation.¹⁰ However, the consequences of the growing network of bilateral tax treaties were not limited to these effects.¹¹

Together with the interaction of foreign and domestic tax systems, the globalization of economies, technological developments, the reduction in barriers to international trade and the development of sophisticated financial products, the expanded treaty network increased opportunities for international tax planning and tax avoidance.¹²

1 See http://www.investopedia.com/terms/d/double_taxation.asp; Michael Lang, *Introduction to the Law of Double Taxation Conventions* (Vienna: Linde, 2013) pp. 27–28.

2 Klaus Vogel in: Klaus Vogel (ed.) *Double Taxation Conventions*, 3rd edition (London: Kluwer, 1997), m.no 16.

3 Klaus Vogel in: Klaus Vogel (ed.) *Double Taxation Conventions*, m.no 16.

4 Klaus Vogel in: Klaus Vogel (ed.) *Double Taxation Conventions*, m.no 16.

5 Klaus Vogel in: Klaus Vogel (ed.) *Double Taxation Conventions*, m.no 16.

6 Klaus Vogel in: Klaus Vogel (ed.) *Double Taxation Conventions*, m.no 16.

7 Volodymyr Vitko, ‘The Use of Tax Treaties and Treaty Shopping: Determining the Dividing Line’, *Bulletin for International Taxation* (2012) p. 2.

8 Volodymyr Vitko, *Bulletin for International Taxation* (2012) p. 2.

9 Volodymyr Vitko, *Bulletin for International Taxation* (2012) p. 2.

10 Volodymyr Vitko, *Bulletin for International Taxation* (2012) p. 2.

11 Volodymyr Vitko, *Bulletin for International Taxation* (2012) p. 2.

12 Volodymyr Vitko, *Bulletin for International Taxation* (2012) p. 2.

The tax law doctrine and legal acts contain a lot of similar concepts, such as tax abuse, tax avoidance, tax evasion, treaty shopping etc., the meanings of which are very difficult to distinguish.¹³

Such a variety of similar concepts without clear definitions leads to legal uncertainty and ambiguity.¹⁴ It is important to recognize that the principle of legal certainty is the starting point in the application of the law.¹⁵ Therefore, a taxpayer will want to be sure that before entering into certain tax mitigation schemes, his arrangements will not be treated as abusive.¹⁶

Great controversy exists among tax scholars with respect to whether tax authorities may prevent the improper use of DTAs.¹⁷ Faced with the fact that taxpayers may evade or avoid taxes, tax authorities started developing measures to ensure effective tax collection.¹⁸

There are several ways to enact and implement anti-avoidance rules. They can be imposed by domestic legislation, bilateral and multilateral agreements, by courts, or by the enforcement, interpretation and policy of the domestic authorities.¹⁹ Hence, most states have specific legislative anti-avoidance provisions; some have a general anti-avoidance rule; and, in most countries, the courts have developed judicial anti-avoidance doctrines.²⁰ On the other hand, some states have general or specific anti-avoidance provisions included in their tax treaties or, in some cases, they interpret the tax treaty in light of its purpose, according to Article 31 (1) of the Vienna Convention.²¹ Finally, some states use both options concurrently.

The Committee on Fiscal Affairs (CFA) of the OECD, as far back as 1977, expressed concern as to the improper use of tax treaties by a person, whether or not a resident of a contracting state, acting through a legal entity created to obtain treaty benefits that would not otherwise be directly available to that person.²² Nine years later, the CFA issued a report dealing with the most important situa-

13 Edvinas Lenkauskas, 'The Borderlines between the concept of tax avoidance and other similar concepts', *Social Science Research Network* (2014) p. 1.

14 Edvinas Lenkauskas, *Social Science Research Network* (2014) p. 1.

15 Edvinas Lenkauskas, *Social Science Research Network* (2014) p. 1.

16 Edvinas Lenkauskas, *Social Science Research Network* (2014) p. 1.

17 Michael Lang, *Introduction to the Law of Double Taxation Conventions* p. 64.

18 Annet Wanyana Oguttu, 'The Role of International Cooperation in Preventing Tax Evasion: A Critique on "Assistance in the Collection of Taxes" – A South African Perspective', *Bulletin for International Taxation* (2014) p. 1.

19 Christine Alves Alvarrenga, 'Preventing Tax Avoidance: Is There Convergence in the Way Countries Counter Tax Avoidance?', *Bulletin for International Taxation* (2013) p. 348.

20 Brian J. Arnold, 'Tax Treaties and Tax avoidance: The 2003 Revisions to the Commentary to the OECD Model', *Bulletin for International Taxation* (2004) p. 244.

21 Daljit Kaur, Kamesh Susarla, 'Anti-Tax Avoidance Developments in Selected Asian Jurisdictions', *Bulletin for International Taxation* (2011) p. 256.

22 Daljit Kaur, Kamesh Susarla, *Bulletin for International Taxation* (2011) p. 256.

tion of this kind,²³ i.e. where a company in a treaty state acts as a conduit for channelling income economically accruing to a person in another state who can thereby take advantage “improperly” of the benefits provided by a tax treaty.²⁴ Such a situation is referred to as “treaty shopping”.²⁵

In 2003, the CFA decided to actively support countries in countering tax abuse by incorporating anti-avoidance provisions into the Commentaries on the OECD Model and by establishing: (1) that one of the purposes of tax treaties is to prevent tax avoidance, and (2) that domestic anti-avoidance rules do not conflict with tax treaties.²⁶

The aim of this contribution is to give a clear answer to some of the most important and controversial meanings in the context of DTA law. It will also present and analyse, before the conclusion, all the different measures to counter “abuse” of tax treaties that states may implement in domestic law or in tax treaties, not without mentioning the relationship that exists between these domestic measures and tax treaties.

II. Relevant concepts in DTA law

A. Introduction

The principal purpose of tax treaties, as stated in the Commentary on the OECD Model, is to “promote, by eliminating international double taxation, exchanges of goods and services, and the movement of capital and persons”.²⁷ Additionally, the OECD Commentary on Article 1 provides that “it is also a purpose of tax conventions to prevent tax avoidance and evasion.”²⁸

While the tax avoidance purpose of tax treaties is now clearly stated in the Commentary, in the tax law doctrine and legal acts there are a lot of similar concepts, such as tax abuse, tax avoidance, tax evasion, treaty shopping, etc., the meanings of which are very difficult to distinguish from each other.²⁹ Such a variety of similar concepts without clear definitions leads to the legal uncertainty and ambiguity.³⁰

In order to bring clarity to the discussion, it is useful to first highlight some further interpretations of these meanings.

23 OECD Report on ‘Double Taxation Conventions and the use of Base Companies’ adopted by the Council of the OECD on 27 November 1986.

24 Volodymyr Vitko, *Bulletin for International Taxation* (2012) p. 2.

25 Volodymyr Vitko, *Bulletin for International Taxation* (2012) p. 2.

26 Volodymyr Vitko, *Bulletin for International Taxation* (2012) p. 2.

27 OECD Commentary on Article 1, paragraph 7.

28 Brian J. Arnold, *Bulletin for International Taxation* (2004) p. 248.

29 Edvinas Lenkauskas, *Social Science Research Network* (2014) p. 1.

30 Edvinas Lenkauskas, *Social Science Research Network* (2014) p. 1.

B. Tax evasion

The Greek philosopher Plato stated that “when there is an income tax, the just man will pay more and the unjust less on the same amount of income”.³¹ Unjust responses to the payment of tax can be in the form of tax evasion or tax avoidance.³² Tax evasion includes activities (e.g. the falsification of tax returns and books of account) that are deliberately undertaken by a taxpayer to illegally free himself from the tax that the law charges on his income.³³

Therefore, tax evasion can best be regarded as a form of fraud, because it merely consists of diminution of tax revenue by not disclosing the information required by law and may thus be described, for the purpose of this contribution, as a criminal offence.

On the other hand, it is interesting to note that tax treaties have a long title, which refers to “the avoidance of double taxation and the prevention of fiscal evasion”.³⁴ On first sight, one might think that the tax treaty was only concerned with combating tax evasion and only with criminal conduct by taxpayers.³⁵ According to Professor Philip Baker QC,³⁶ however, the formulation of this long title has a history, and goes to the period before the Second World War when the distinction between tax avoidance and tax evasion was not so carefully made.

In practice, the exchange of information provisions in tax treaties, for example, are more commonly used to counter tax avoidance than tax evasion.³⁷ In contrast, where criminal tax fraud is involved, different international instruments for co-operation in the investigation and prosecution of criminal offences (such as mutual assistance conventions relating to co-operation in criminal matters) are more usually used as a basis for administrative assistance.³⁸

C. Tax avoidance

As regards tax avoidance, there seems to be no accepted universal definition of the term. This is because of the different interpretation and scope that this meaning has in each country and context.³⁹

31 Annet Wanyana Oguttu, *Bulletin for International Taxation* (2014) p. 1.

32 Annet Wanyana Oguttu, *Bulletin for International Taxation* (2014) p. 1.

33 Annet Wanyana Oguttu, *Bulletin for International Taxation* (2014) p. 1.

34 Philip Baker, ‘Improper Use of Tax Treaties, Tax Avoidance and Tax Evasion’, *Paper on Selected Topics in Administration of Tax Treaties for Developing Countries for the United Nations* (2013) p. 5.

35 Philip Baker, *Paper on Selected Topics in Administration of Tax Treaties for Developing Countries for the United Nations* (2013) p. 5.

36 Philip Baker, *Paper on Selected Topics in Administration of Tax Treaties for Developing Countries for the United Nations* (2013) p. 5.

37 Philip Baker, *Paper on Selected Topics in Administration of Tax Treaties for Developing Countries for the United Nations* (2013) p. 5.

38 Philip Baker, *Paper on Selected Topics in Administration of Tax Treaties for Developing Countries for the United Nations* (2013) p. 5.

39 Larisa Gerzova, Oana Popa, ‘Compatibility of Domestic Anti-Avoidance Measures with Tax Treaties’, *Bulletin for International Taxation* (2013) p. 421.

For example, the OECD Commentary uses, interchangeably, throughout the text, the concepts of “tax abuse” and “tax avoidance” and also the concepts of “anti-abuse provisions” and “anti-avoidance provisions” but does not define any of these terms. On the other hand, the European Court of Justice sometimes uses the concept of “tax avoidance” when it means “tax evasion”.⁴⁰ Therefore, there seems to be a Babylonian confusion in that respect.⁴¹

While the Oxford English Dictionary defines tax avoidance as “the arrangement of one’s financial affairs to minimize tax liability *within the law*”, in turn, the OECD Glossary states that, “tax avoidance is generally used to describe the arrangement of a taxpayer’s affairs that is intended to reduce his tax liability and that although the arrangement could be strictly legal it is usually in contradiction with the intent of the law it purports to follow.”⁴²

While the expression ‘tax avoidance’ may be used to refer to ‘acceptable’ forms of behaviour, such as tax planning, or even abstention from consumption, it is more often used in a pejorative sense to refer to something considered ‘unacceptable’, or ‘illegitimate’ (but not in general ‘illegal’).⁴³ In other words, tax avoidance is often within the letter of the law but against the spirit of the law.⁴⁴

As a consequence, for the purpose of this contribution, tax avoidance may be described as the reduction of tax liability by legal means; but contrary to the spirit of the law and not subject to criminal sanctions.⁴⁵ Its scope may vary from country to country, depending on public opinion and the attitudes of government, the courts.⁴⁶

D. Tax abuse

The above features of tax avoidance are closely linked to tax abuse.⁴⁷ Tax law is drafted in order to bring revenue to the state. However, tax legislation is usually not neutral for business.⁴⁸ The legislator makes policy choices when imposing taxes and some types of legal entities or forms or business activity are taxed more favourably than others.⁴⁹ A certain degree of ‘inequality’ appears somehow intrinsic to taxation. In fact, the legislator intentionally aims to stimulate the business of

40 Tom O’Shea, ‘Tax avoidance and abuse of EU Law’, *The EC Tax Journal* (2010-11) p. 77; see also Michael Lang, ‘The General Anti-Abuse Rule of Article 80 of the Draft Proposal for a Council Directive on a Common Consolidated Corporate Tax Base’, *European Taxation* (2011) p. 225.

41 Michael Lang, *European Taxation* (2011) p. 225.

42 See <http://www.oecd.org/ctp/glossaryoftaxterms.htm>.

43 Christine Alves Alvarrenga, *Bulletin for International Taxation* (2013) p. 349.

44 Christine Alves Alvarrenga, *Bulletin for International Taxation* (2013) p. 349.

45 Adam Zalasinski, ‘Some Basic Aspects of the Concept of Abuse in the Tax Case Law of the European Court of Justice’, *Intertax* (2008) p. 159.

46 Christine Alves Alvarrenga, *Bulletin for International Taxation* (2013) p. 349.

47 Adam Zalasinski, *Intertax* (2008) p. 159.

48 Adam Zalasinski, *Intertax* (2008) p. 159.

49 Adam Zalasinski, *Intertax* (2008) p. 159.

certain undertakings.⁵⁰ Tax administrations normally welcome the use of such legislative ‘tax stimulation’ by taxpayers.⁵¹ However, sometimes it has unintended effects and the most aggressive use of legislative ‘tax stimulation’, frequently by means of certain artificial arrangements, is regarded as tax abuse.⁵² However, it can also be characterized as tax avoidance.⁵³

It is interesting to note that within this context, civil law countries generally regard this behaviour as tax abuse.⁵⁴

On the other hand, as regards DTA provisions between contracting states, it should be pointed out that the definitions vary considerably. Although DTAs provide relief, they may multiply taxation regimes, which may be more differentiated than in absence of any DTA.⁵⁵ It must be underlined that all these legal sources, although not directly imposing taxes, contribute to the multiplication of taxation regimes and thus create more opportunities for abusive behaviour by taxpayers.⁵⁶

Tax abuse and tax avoidance are therefore specific tax concepts, and they operate within tax legislation only.⁵⁷ Both concepts refer to artificial arrangements set up by taxpayers in order to explore inequalities intrinsic to, primarily, domestic tax legislation.⁵⁸ They apply to literal compliance with tax laws, which results in achieving financial and legal consequences contrary to the *ratio legis* of the relevant tax legislation.⁵⁹

Hence, it seems clear that the concepts avoidance and abuse refer, for the purpose of this contribution, to the same taxpayer behaviour and may involve the same factual situations.⁶⁰ The two terms can thus be considered synonyms.

E. Treaty shopping

The term ‘treaty shopping’ is thought to have originated in the US.⁶¹ The analogy was drawn with the term ‘forum shopping’, which described the situation in US civil procedure whereby a litigant tried to ‘shop’ between jurisdictions in which he expected a more favourable decision to be rendered.⁶²

50 Adam Zalasinski, *Intertax* (2008) p. 159.

51 Adam Zalasinski, *Intertax* (2008) p. 159.

52 Adam Zalasinski, *Intertax* (2008) p. 159.

53 Adam Zalasinski, *Intertax* (2008) p. 159.

54 Christine Alves Alvarrenga, *Bulletin for International Taxation* (2013) p. 349.

55 Adam Zalasinski, *Intertax* (2008) p. 159.

56 Adam Zalasinski, *Intertax* (2008) p. 159.

57 Adam Zalasinski, *Intertax* (2008) p. 159.

58 Adam Zalasinski, *Intertax* (2008) p. 159.

59 Adam Zalasinski, *Intertax* (2008) p. 159.

60 Adam Zalasinski, *Intertax* (2008) p. 160.

61 Reuven S. Avi-Yonah, Christiana HJI Panayi, ‘Rethinking Treaty-Shopping Lessons for the European Union’, *Working Paper No. 182 University of Michigan Law School* (2010) p. 3.

62 Reuven S. Avi-Yonah, Christiana HJI Panayi, *Working Paper No. 182 University of Michigan Law School* (2010) p. 3.

According to prevailing opinion,⁶³ the term ‘treaty shopping’ “indicates a situation in which a person who is not entitled to the benefits of a tax treaty makes use of, in the widest meaning of the word, an individual or legal person to obtain treaty benefits that are not available directly”. Is it interesting to note that the term ‘treaty shopping’ has never featured in any versions of the OECD Model.⁶⁴ Nor has it been properly defined or explained in the OECD Commentary. Rather, the emphasis is always on eliminating treaty shopping and the measures that can be taken against it.⁶⁵ Most of the references to treaty shopping are references by default; i.e. when discussing anti-treaty shopping provisions.⁶⁶

What is it about this kind of tax planning that makes it objectionable?

Treaty shopping, especially using a ‘conduit’, is perceived as improper use of tax treaties by both the OECD and the UN.⁶⁷ The OECD states that treaty shopping is undesirable for the following reasons:

- a) treaty benefits negotiated between two states are economically extended to persons resident in a third state in a way unintended by the contracting states; thus, the principle of reciprocity is breached and the balance of sacrifices incurred in tax treaties by the contracting parties altered;
- b) income flowing internationally may be exempted from taxation altogether or be subject to inadequate taxation in a way unintended by the contracting states. This situation is unacceptable because the granting by a country of treaty benefits is based, except in specific circumstances, on the fact that the respective income is taxed in the other state or at least falls under the normal tax regime of that state;
- c) the state or residence of the ultimate income beneficiary has little incentive to enter into a treaty with the state of source, because the residents of the state of residence can indirectly receive treaty benefits from the state of source without the need for the state of residence to provide reciprocal benefits.⁶⁸

It seems safe to assume that the views held by the OECD are widely shared by those countries that are opposed to treaty shopping, such as Finland, Italy or the United States, for example.⁶⁹

63 Volodymyr Vitko, *Bulletin for International Taxation* (2012) p. 2; Stef van Weeghel, *The Improper Use of Tax Treaties*, (London: Kluwer Law International, 1998) p. 117.

64 Reuven S. Avi-Yonah, Christiana HJI Panayi, *Working Paper No. 182 University of Michigan Law School* (2010) p. 3.

65 Reuven S. Avi-Yonah, Christiana HJI Panayi, *Working Paper No. 182 University of Michigan Law School* (2010) p. 3.

66 Reuven S. Avi-Yonah, Christiana HJI Panayi, *Working Paper No. 182 University of Michigan Law School* (2010) p. 3.

67 OECD Committee on Fiscal Affairs, ‘International Tax Avoidance and Evasion, Four Related Studies, Issues in International Taxation Series’, No. 1 (1987) p. 90; United Nations, Ad Hoc Group of Experts on International Co-operation in Tax Matters, Fourth meeting, Geneva, 30 November–11 December 1987, ‘Prevention of abuse of tax treaties’, United Nations Secretariat (1987) p. 96.

68 United Nations Economic and Social Council, ‘Treaty Abuse and Treaty Shopping’ (2006) pp. 8–9.

69 United Nations Economic and Social Council, ‘Treaty Abuse and Treaty Shopping’ (2006) pp. 8–9.

According to Professor Garcia Prats, it may, however, be useful to distinguish the concept of “treaty abuse” from that of “treaty shopping” by stating that the term “treaty shopping” – in other words, searching for a more favourable treaty – should not be equated with treaty abuse.⁷⁰

Therefore, for the purpose of this contribution and following Professor Garcia Prats’ reasoning, the conclusion that a situation is abusive – or that an individual is benefiting from the application of a double taxation treaty in an abusive fashion – requires and implies verification of the occurrence of an indirect, rather than a direct, breach of a provision through a violation of its object, spirit or purpose, something that is difficult to determine *a priori*.⁷¹

III. Measures to counter “abuse” of tax treaties

A. Introduction

In most countries, taxes cannot be avoided or reduced through abuse.⁷² This is because anti-abuse measures have been introduced in the domestic legislation of countries, in tax treaties or both options were used concurrently.⁷³ Also, existing domestic general anti-abuse measures (like the abuse of law concept) have, with different levels of success, been invoked under tax treaties.⁷⁴ Below a number of different approaches used by countries to prevent and address the improper use of tax treaties are summarized. These include:

- specific anti-abuse rules found in domestic law;
- general anti-abuse rules found in domestic law;
- specific anti-abuse rules found in tax treaties;
- general anti-abuse rules found in tax treaties;
- the interpretation of tax treaty provisions;
- judicial doctrines that are part of domestic law.

These various approaches are examined in the following subsections.

B. Domestic anti-abuse measures

1. Overview

In line with paragraph 9.2. of the Commentary on Article 1 of the OECD Model, many countries consider that an abuse of their tax treaties should be characterized as an abuse of their domestic laws by which the taxes are assessed. Accord-

70 United Nations Economic and Social Council, ‘Treaty Abuse and Treaty Shopping’ (2006) p. 9.

71 United Nations Economic and Social Council, ‘Treaty Abuse and Treaty Shopping’ (2006) p. 9.

72 Michael Lang, *Introduction to the Law of Double Taxation Conventions* p. 64.

73 Bart Kusters, ‘Tax Planning, Treaty Shopping and the Tax Administration’s Response’, *Bulletin for International Taxation (Asia-Pacific)* (2009) p. 13.

74 Bart Kusters, *Bulletin for International Taxation (Asia-Pacific)* (2009) p. 13.

ingly, these countries take the view that the abuse of a tax treaty may be curbed through domestic anti-abuse measures and in particular SAARs, GAARs or judicially developed doctrines.⁷⁵

2. Specific anti-abuse rules found in domestic law

It is possible for countries to adopt in their domestic law specific anti-abuse rules (‘SAARs’) that prevent particular types of improper use of tax treaties. SAARs have increased significantly in recent decades.⁷⁶ Domestic tax laws contain a plethora of SAARs with international scope. These provisions address, for example, emigration of companies and individuals, redemption of pension entitlements, controlled foreign companies (CFCs) residing in low-tax jurisdictions, payments to companies that are non-resident or resident in low-tax jurisdictions, etc.⁷⁷

The most prevalent provisions addressing the transfer of residence are those that entail fictitious residence upon the transfer of residence abroad and exit taxes.⁷⁸ The fictitious residence provisions generally take the form of a fiction that a company incorporated under the law of a country continues to be tax resident in that country even where the effective management is relocated to another country, but sometimes, where the residence is based on incorporation, continued residence is based on effective management staying behind, as an anti-avoidance measure.⁷⁹ Brazil, for example, has a fiction of continued residence for emigrated individuals (for 12 months following the emigration).⁸⁰

Exit taxes have different forms. In a number of countries a taxpayer is deemed to have disposed of all assets just prior to ceasing to be a resident.⁸¹ That rule may apply to individuals, individuals who conduct a business, and to corporate bodies. In certain cases the exit charge may relate to specific assets, such as a substantial interest in the share capital of a company (e.g. the Netherlands) or pension rights (e.g. Belgium, the Netherlands), or a combination of assets (e.g. Denmark).⁸² Finally, some countries, such as Switzerland, Poland or Peru, do not have exit taxes.⁸³

75 E.g. in Australia, Canada, Denmark, France, Germany, Israel, Italy, Japan, the Netherlands, the United States, etc; Luc de Broe, Nathalie Goyette, Philippe Martin, Roy Rohatgi, Stef van Weeghel, Phil West, ‘Tax Treaties and Tax Avoidance: Application of Anti-Avoidance Provisions’, *Bulletin for International Taxation* (2011) p. 385.

76 Stef van Weeghel, ‘General Report’, (Rome: IFA Cahiers, 2010) p. 21.

77 Stef van Weeghel, ‘General Report’, (Rome: IFA Cahiers, 2010) p. 23; Lydia G. Ogazon Juarez/Ridha Hamzaoui, ‘Common strategies against Tax Avoidance: A Global Overview’, (Amsterdam: IBFD Tax Research Series, 2015) p. 21.

78 Stef van Weeghel, ‘General Report’, (Rome: IFA Cahiers, 2010) p. 23.

79 Stef van Weeghel, ‘General Report’, (Rome: IFA Cahiers, 2010) p. 23.

80 Stef van Weeghel, ‘General Report’, (Rome: IFA Cahiers, 2010) p. 23.

81 Stef van Weeghel, ‘General Report’, (Rome: IFA Cahiers, 2010) p. 23.

82 Stef van Weeghel, ‘General Report’, (Rome: IFA Cahiers, 2010) p. 23.

83 Stef van Weeghel, ‘General Report’, (Rome: IFA Cahiers, 2010) p. 23.