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## Preface

In today's environment of largely globalizing national economies, individuals and companies engage in a diversified range of cross-border economic relations. Tax treaties have traditionally dealt with issues of international double taxation that may arise within these cross-border relationships. The interpretation and application of tax treaties is becoming an increasingly complex matter in today's globalizing economic environment.

The body of international case law in the field of tax treaties has grown commensurately. In global cross-border transactions it is therefore important to develop an understanding of tax treaty case law. Basic knowledge is needed on how certain issues are resolved under different sets of rules. Learning from other countries' interpretation and application of a tax treaty is helpful in order to encourage international trade.

For this purpose, the European Tax College of K.U. Leuven and Tilburg University and the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) organized a conference on 14-16 June 2012, in Tilburg, the Netherlands. This conference aimed at presenting and discussing the most noteworthy tax treaty cases which were decided in 2011 all over the world. Outstanding experts from 22 jurisdictions throughout five continents agreed to present the most relevant decisions taken in their countries. Thirty-five cases were presented and subsequently analysed in a critical discussion, including the possible impact of the judgment on the interpretation and application of tax treaties in other countries. This book presents the academic results of this conference to the international tax community.

This book aims at filling a gap in the legal tax literature, by providing a quick and comprehensive overview of the most important tax treaty cases which were decided in 2011 in various jurisdictions. It provides well structured and detailed information on the application and interpretation of tax treaties, often not accessible in the English language. The book includes brief case summaries, including the facts of the case and the reasoning of the court, as well as observations by the respective author. The consistent structure of each report allows for different tax treaty case law to be studied and compared in a simple and efficient manner.

The editors are confident that this book will be ideal not only for practitioners seeking to quickly obtain information and gain an understanding of 2011's tax treaty case law, but also for policy makers and tax administrations to

identify alternative approaches and best practice models, for judges to learn from their colleagues abroad and for academics, as topics are approached both from both an academic and practical perspective.

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