A Global Overview of International Tax Disputes on DTC

This book is a unique publication that gives a global overview of international tax disputes on double tax conventions and thereby fills a gap in the area of tax treaty case law. It covers the thirty-eight most important tax treaty cases which were decided in 2014 around the world. The systematic structure of each case allows the easy and efficient study and comparison of the various applications and interpretation of tax treaties in different regimes.

Never before have tax treaty court decisions around the world been presented in such a comprehensive and structured way. With the continuously increasing importance of tax treaties, the proposed book is a valuable resource and a must for all practitioners, multinational businesses, policy makers, tax administrators, judges and academics who are active in tax treaty case law.

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