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## Preface

Both the OECD Model Tax Convention on Income and Capital (OECD Model) and the United Nations Model Double Taxation Convention (UN Model) are designed as a tool for legislative harmonization and therefore often serve as a basis for tax treaty negotiations between different jurisdictions worldwide. At the same time, however, interpretation of a particular tax treaty provision may still differ from country to country due to a number of reasons. The risk of double/multiple (non-) taxation is therefore not fully removed and this will adversely affect the international exchange of goods and services and movements of capital, technology and persons. In order to increase a uniform interpretation of tax treaties worldwide and, hence, reduce the risk of double/multiple (non-) taxation, basic knowledge is needed on how various tax treaty issues are resolved by different jurisdictions. It is widely known that a unified approach to interpretation and application of international tax treaty rules may benefit not only the countries/parties to a certain tax treaty, but also their taxpayers, as well as international trade and investments in general. This topic is therefore an ongoing concern for many tax practitioners, representatives of international organizations and public officers and tax scholars.

The “Tax Treaty Case Law Around the Globe” conference was held at Tilburg University on 20-21 May 2016. This international event took place for the sixth time and was jointly organized by the European Tax College of Tilburg University and the Institute for Austrian and International Tax Law of WU. The conference was dedicated to the analysis of the most important cases on international tax treaty law decided in 2015 in different tax jurisdictions worldwide. Thirty-seven cases were presented by outstanding tax experts from more than 20 different countries. Each presentation was followed by an intensive and fruitful discussion. The participants of the conference compared the interpretation approaches existing in both OECD and non-OECD member countries and came up with comprehensive conclusions and suggestions. The main scientific results of the conference are presented in this book.

Each report in this book is dedicated to a court case or a number of cases on a particular article of the tax treaty at issue (often based on the OECD or UN Model) which was decided in a certain jurisdiction in 2015. Every report is structured in a similar way: the facts of the case, the decision and reasoning of the court and the observations and conclusions of the authors, including the possible impact of the decision on international tax law de-

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velopment in the respective country and other jurisdictions, are presented. This clear and concise structure enables a solid and accessible overview of the global case law on tax treaty application in 2015. The systematic structure of each report allows for different tax treaty case law to be studied and compared in a comprehensive and efficient way.

The editors believe that the reports presented in this book are of high value and will therefore be of particular interest for tax consultants, public officers, academics and all those interested in international tax law. The fact that many domestic decisions are otherwise available only in a national language makes the materials contained in this book even more valuable.

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