



Klaus Vogel on Double Taxation Conventions

Ekkehart Reimer, Alexander Rust

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DTCs form the backbone of international taxation, but they raise many interpretational questions. This market leading work will provide you with the answers.

Based on the OECD MC and Commentary published in July 2014, the book also includes relevant case law and scholarly literature from 2014.

What's new in this edition?

There have been many important developments in this area since the last edition in 1997. The authors discuss these developments and the effect they will have upon practitioners working in this area. They also provide a wealth of new and revised case law, along with the DTCs of emerging countries.

You'll find:

- Reports about major features in the DTC practice of many leading jurisdictions, such as:
 1. the DTC practice of Austria, Canada, France, Germany, India, the Netherlands, Switzerland, the UK and the US
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- Thorough analysis of the OECD and UN model, as well as the implementation of these models in practice
- Coverage of a full range of the latest tax treaties around the world, including important treaties between OECD and BRICS countries

This new edition continues to reflect the unchallenged role of the OECD. The OECD MC, accompanied by the official Commentary, guidelines, reports and other recommendations, has sustained its position as the most important legal instrument in the area of DTCs.

On occasion, the UN MC and Commentary diverge from the OECD texts. When this happens, the authors deal with the specifics of the UN MC in separate annotations and analyses, explaining and making sure you understand the differences.

How this will help you:

- All the information you need to confidently advise on issues such as the taxation of income, taxation of capital and the elimination of double taxation
- Know that your advice to clients is based on the most up-to-date and respected information available, from an outstanding team of editors and authors

The editors, Professors Ekkehart Reimer and Alexander Rust, have worked with the late Professor Vogel as well as a new international team of top experts to completely update and enhance the content.

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