

The Legal Status of the OECD Commentaries

Table of Contents

Preface

Jacques Sasseville, Kees van Raad

General Introduction

Sjoerd Douma, Frank Engelen

Skating on thin ice? On the law of international organizations and the legal nature of the Commentaries on the OECD Model Tax Convention

Niels Blokker

The Role of the International Law Concepts of Acquiescence and Estoppel, with an Afterword

Hugh Thirlway

How ‘Acquiescence’ and ‘Estoppel’ Can Operate to the Effect that the States Parties to a Tax Treaty Are Legally Bound to Interpret the Treaty in Accordance with the Commentaries on the OECD Model Tax Convention

Frank Engelen

Is there an Obligation in International Law of OECD Member States to Follow the Commentaries on the Model?

David Ward

Beyond Legal Bindingness

Hans Pijl

Interpretation of Tax Treaties in Accordance with the Commentaries on the OECD Model Tax Convention under the Vienna Convention on the Law of Treaties

Friedl Weiss

A Practitioner’s Comment on Why the Commentaries on the OECD Model Convention Should Not be Treated as Legally Binding

David R. Tillinghast

The Binding Nature of the OECD Commentaries from the UK Point of View

John Avery Jones

The Commentaries to the OECD Model Tax Convention on Income and Capital – Effective in Domestic Law or in Need of Alternatives?

Evert Alkema

The OECD Model Convention Commentaries and the European Court of Justice: Law, Guidance, Inspiration?

Jan Wouters, Maarten Vidal

The principle of legal certainty: enforcing international norms under Community law

Sjoerd Douma

Conference Position Paper: The Quest for the Holy Grail in International Tax Law: The Legal Status of the Commentaries on the OECD Model Tax Convention on Income and on Capital