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Tax Treaty Case Law around the Globe 2020

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Tax Treaty Case Law around the Globe 2020

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This book is a unique publication that gives a global overview of international tax disputes in respect of double tax conventions and thereby fills a gap in the area of tax treaty case law. It covers the 32 most important tax treaty cases that were decided around the world in 2019. The systematic structure of each chapter allows for the easy and efficient study and comparison of the various methods adopted for applying and interpreting tax treaties in different cases.

With the continuously increasing importance of tax treaties, Tax Treaty Case Law around the Globe 2020 is a valuable reference tool for anyone interested in tax treaty case law, including tax practitioners, multinational businesses, policymakers, tax administrators, judges and academics.

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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 tools for legislative harmonization and, therefore, often serve as a basis for tax treaty negotiations between different jurisdictions worldwide. At the same time, however, the 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 entirely removed, and this will adversely affect the international exchange of goods and services and the movement of capital, technology and persons. In order to facilitate 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 the 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, public officers and tax scholars.

The Tax Treaty Case Law around the Globe 2020 Conference was held by Tilburg University on 15-16 May 2020, for the first time online, due to the COVID-19 crisis. This international event took place for the ninth 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 2019 in different tax jurisdictions worldwide. Thirty-two 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 in 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 number of cases relating to a particular article of the tax treaty at issue (often based on the OECD or UN Model) that were decided in a certain jurisdiction in 2019. Every report is structured in a similar way, presenting 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 development in the respective country and other jurisdictions.

This clear and concise structure enables a solid and accessible overview of the global case law on tax treaty application in 2019. The systematic structure of each report allows 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 the national language makes the material contained in this book even more valuable.

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