

EC and International Tax Law Series

Volume 20

Dispute Resolution under Tax Treaties and Beyond

and achieve uniformity in the allocation

of taxing rights between countries in cross-border situations.

overlap of different tax systems, and in particular

Tax Law

The main international sources of tax law are bilateral or multilateral treaties and on important source for the interpretation of the taxing rights on income arising within the jurisdiction of the two countries involved.

Guglielmo Maisto / Series Editor

IBFD

Dispute Resolution under Tax Treaties and Beyond

Why this book?

Dispute Resolution under Tax Treaties and Beyond is a detailed and comprehensive study on tax dispute resolution mechanisms, with a specific focus on tax treaty disputes.

Dispute Resolution under Tax Treaties and Beyond is a detailed and comprehensive study on tax dispute resolution mechanisms, with a specific focus on tax treaty disputes. It includes the reports presented at the annual conference held in Milan in November 2022, together with four selected issues addressed solely in ad hoc contributions delivered by younger academics and practitioners and individual country reports.

First, the book thoroughly examines the mutual agreement procedure (MAP) and arbitration under article 25 of the OECD Model. Beginning with article 25(1), the book first focuses on (i) persons entitled to make a MAP request; (ii) cases that can be the subject of a MAP request; and (iii) acceptance or denial of a MAP request and related remedies.

The book then moves to article 25(2), where interaction between MAP and domestic procedures and involvement of domestic courts in the MAP process are scrutinized.

The book then highlights the differences between the MAP provided for by article 25(1) and (2) and those provided for by article 25(3) and the interpretative value of MAPs concluded under paragraph 3. The way in which competent authorities may consult together for the resolution by mutual agreement of a case under article 24(4) is also examined. The scope of arbitration under the OECD and UN Model provisions is also discussed, including an in-depth analysis of the coordination with the EU Dispute Resolution Directive and the EU Arbitration Convention. Furthermore, the book deals with the resolution of disputes arising from the interpretation and application of the GloBE rules relating to Pillar Two, as well as suggestions to improve taxpayers' rights in the context of both MAPs and tax treaty arbitration and, more in general, to improve the whole procedure by drawing inspiration from dispute resolution mechanisms adopted in other domestic or non-tax treaty rules.

Finally, as mentioned earlier, individual country reports provide an in-depth analysis of the whole set of treaty dispute resolution mechanisms related to taxes of several EU and non-EU Member States, namely Belgium, Brazil, Canada, Denmark, Finland, France, Germany, India, Italy, the Netherlands, Norway, South Africa, Spain, Switzerland, the United Kingdom and the United States. This book provides a unique and detailed analysis of some of the most important issues concerning tax dispute resolution mechanisms, with a special focus on tax treaty disputes. As such, it is an essential reference for international tax students, practitioners, and academics.

Title:	Dispute Resolution under Tax Treaties and Beyond
Date of publication:	September 2023
ISBN:	978-90-8722-854-5 (print), 978-90-8722-856-9 (PDF), 978-90-8722-855-2 (e-pub)
Type of publication:	Book
Number of pages:	1260
Terms:	Shipping fees apply. Shipping information is available on our website.
Price (print/online):	EUR 185 USD 222 (VAT excl.)
Price (eBook: e-Pub or PDF):	EUR 148 USD 178 (VAT excl.)

Order information

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Dispute Resolution under Tax Treaties and Beyond

edited by
Prof. Guglielmo Maisto



Vol. 20
EC and International Tax Law Series

IBFD Publications BV

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1019 DW Amsterdam
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1000 HE Amsterdam
The Netherlands

Telephone: 31-20-554 0100

Email: info@ibfd.org
www.ibfd.org

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ISBN 978-90-8722-854-5 (print)

ISBN 978-90-8722-855-2 (eBook, ePub); ISBN 978-90-8722-856-9 (eBook, PDF)

ISSN 1574-969X; 2589-8868 (electronic)

NUR 826

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