IBFD Global Tax Treaty Commentaries

The encyclopedia on tax treaty analysis

Global coverage • State of the art • All in one place
IBFD
Global Tax Treaty Commentaries (GTTC)

Analytical commentaries on OECD and UN Model provisions, drawing on actual tax treaty practice and country interpretations of the model provisions and their many common variations.

Creation of the collection

A collective undertaking

In 2012, IBFD embarked on a ground-breaking project regarding tax treaties aiming to set a new standard. In order to create the Global Tax Treaty Commentaries (GTTC), IBFD’s publishing and editorial teams undertook a long-term worldwide collaboration with a large group of authors, editors, reviewers and country experts. The objective: to produce a cutting-edge publication on the analysis of tax treaties that meets the needs of today’s tax professionals and researchers.

In-depth expert guidance

In selecting contributors to GTTC, IBFD approached top-level academics, senior tax professionals and leaders of the debate on tax treaties – all internationally renowned as the experts on the topic – from tax jurisdictions worldwide. Many of them recognized the potential of the publication and accepted the invitation to share their expertise with IBFD and to lay the foundation for the ultimate encyclopedia on tax treaty analysis. In addition to a comprehensive review of each model convention article, GTTC offers analysis of the treaty practice of a large number of countries worldwide.

Integration of perspectives

The board of international editors is headed by Professor Richard Vann. It ensures the final publication will not just be a compilation of monographs but, rather, an intricate, connected and organic structure that will do justice to the interaction of the articles of the OECD Model and the UN Model in theory and practice in various countries. To further enhance the high quality of the contributions, each author’s manuscript is peer reviewed by another international tax expert.

Why is GTTC special?

Global coverage

Currently there is no tax treaty commentary that brings a truly global perspective. Most treaty commentaries are European or North-American oriented with little or no regard for tax treaty practice and expertise from other parts of the world. The objective of GTTC is to provide readers with a global perspective, and cover OECD member countries and non-OECD member countries from all continents.

Variations in actual treaties

Other existing commentaries focus mainly on the model provisions and the treaty practice of a few major countries and often disregard the many variations from the models found in actual treaty practice. There is an abundance of material on the interpretation and application of such variations found in many countries, but not reflected in the models, which has not yet been systematically analysed in a tax treaty commentary. GTTC covers the important variations from the model treaties for the major tax jurisdictions worldwide.

State of the art

In addition, current commentaries do not generally cover the alternative treaty instruments developed in recent years in relation to tax administrative cooperation such as tax information exchange agreements (TIEAs) and the multilateral mutual administrative assistance (MMAA) treaty. These instruments, including the recent Multilateral Instrument, are covered in GTTC.

All in one place

The article-based commentaries are in a standardized format covering the policy and history of particular
provisions, including an assessment of arguments for and against variations from the models. This is followed by a systematic coverage of the contents of the articles, including analysis and assessment of official commentaries on models, official commentaries accompanying treaties, tax administration interpretation and application, case law and doctrine. Finally, the commentary also relates the treaty practice to the fundamental and overarching principles of international taxation.

**Ability to verify facts**

The GTTC is linked with one mouse click to an array of other collections and primary materials, utilizing the strength and breadth of the IBFD Tax Research Platform. Authors substantiate their statements by reference to the OECD Model and the UN Model, official commentaries, treaties, case law, journal articles and other sources. In order not to disrupt the flow of argument, these sources are accessible via a link to the relevant document, with further links to similar documents or related collections on the IBFD Tax Research Platform for research purposes.

**Comprehensive overview**

It is, of course, impossible to be comprehensive on a matter as extensive as tax treaties. However, IBFD goes to great lengths to compile treaty practices and tax treaty case law relevant to each article of the OECD Model and the UN Model, adding country chapters revealing the implicit model of the country’s treaty practice. These will gradually be added to the model convention chapters of the GTTC as they are released.

**Up to date**

The GTTC is an online collection and therefore regularly kept up to date. It thereby facilitates state-of-the-art research. As a consequence, chapters are formatted and structured into short sections with standardized subheadings to help users retrieve quickly what they are looking for.

**User groups**

The GTTC chapters provide high-level analysis and commentaries with respect to each single article in the OECD Model and the UN Model, and a series of chapters on meta-topics. The GTTC is a source of authority and a research tool for tax treaty practitioners of all kinds – from the advisory and corporate sector to the government and the judiciary, as well as for treaty negotiation experts and academic researchers – that is unmatched by any existing product.
Main contents

The IBFD GTTC contains the following chapters:

- Article 1 “Persons Covered”: Prof. Daniel Gutmann (France) & Prof. Stéphane Austry (France)
- Article 2 “Taxes Covered”: Prof. Wei Cui (Canada)
- Articles 3 (29, 30 and 31) “Definitions and Scope in Place and Time”: Ola Ostaszewska (The Netherlands)
- Article 4 “Resident”: Belema R. Obuoforibo (United Kingdom)
- Article 5 “Permanent Establishment”: Prof. Brian Arnold (Canada)
- Article 6 “Immovable Property”: Prof. Danil V. Vinnitskiy (Russia)
- Article 7 “Business Profits”: Prof. Jacques Sasseville (France) & Prof. Richard Vann (Australia)
- Article 8 “International Transport and Other Operations”: Prof. Guglielmo Maisto (Italy)
- Article 9 “Associated Enterprises”: Prof. Eduardo Baistrocchi (United Kingdom)
- Article 10 “Dividends”: Prof. Peter A. Harris (United Kingdom)
- Article 11 “Interest”: Prof. Marjaana Helminen (Finland)
- Article 12 “Royalties”: Prof. Adolfo Martin Jiménez (Spain)
- Article 13 “Capital Gains”: Prof. Jinyan Li (Canada) & Dr. Francesco Avella (Italy)
- Article 14 “Independent Personal Services”: D.P. Sengupta (India)
- Article 15 “Income from Employment”: Prof. Pasquale Pistone (The Netherlands)
- Article 16 “Directors’ Fees”: Prof. Pasquale Pistone (The Netherlands)
- Article 17 “Entertainers and Sportspersons”: Prof. Jennifer Roeleveld (South Africa) & Dr Karolina Teltak (Poland)
- Articles 18, 19(2) “Pensions”: Prof. Patricia A. Brown (United States)
- Articles 19(1), 19(3) and 28 “Government Service and Members of Diplomatic Missions and Consular Posts”: Prof. Pasquale Pistone (The Netherlands)
- Article 20 “Students, Teachers and Professors”: Ruxandra Vlasceanu (The Netherlands)
- Article 21 “Other Income”: Prof. Luis Eduardo Schoueri (Brazil)
- Article 22 “Capital”: Yoshihiro Masui (Japan)
- Article 23 “Relief (Methods for Elimination of Double Taxation)”: Prof. Frank Pötgens (The Netherlands) & Prof. Georg Kofler (Austria)
- Article 24 “Non-Discrimination”: Prof. Niels Bammens (The Netherlands) & Prof. Frans Vanistendael (Belgium)
- Article 25 “Mutual Agreement Procedure”: Prof. Scott Wilkie (Canada)
- Article 26 “Exchange of Information”: Prof. Diane Ring (United States)
- Article 27 “Assistance in the Collection of Taxes”: Prof. Peter H. Blessing (United States) & Prof. Luc De Broe (Belgium)
- Article 30 “Other Income”:


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