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# IBFD Global Tax Treaty Commentaries

The encyclopedia on tax treaty analysis

Global coverage • State of the art • All in one place

80  
YEARS



# 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.

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## 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 need 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. With their command of the subject and experience in the field and the input they receive from over twenty country experts with deep knowledge of their country's position on each article, the authors provide an authoritative perspective and overview of the relevant material, and shed light on the complex issues that have organically grown regarding tax treaties.

### 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. And to further enhance the high quality of the contributions, each author's manuscript is being 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

Furthermore, 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 is yet not 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

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agreements (TIEAs) and the multilateral mutual administrative assistance (MMAA) treaty. These instruments 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 over-arching 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 to not 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, and to create country tables and bibliographies for each chapter. These will be gradually added to the chapters of the GTTC as they are released.

#### **Up to date**

In contrast to existing literature on the subject, the GTTC is an electronic resource. The benefit is that it can and will be kept up to date, and thereby facilitate 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 a 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, government and the judiciary, treaty negotiation and academic departments - that is unmatched by any existing product.

**The  
encyclopedia  
on tax treaty  
analysis**

### Key benefits

- Unique analytic commentaries on OECD and UN model provisions, drawing on actual treaty practice
- Interpretation of OECD, UN, US and other models and actual treaties, TIEAs and MAAA treaties
- Truly global: information includes both OECD and non-OECD member countries of five continents
- Reliable and authoritative: top experts involved providing a helicopter view of the subject
  - Objective and collective perspective of a group of authors, editors, reviewers and country experts
  - All in one place: analytic commentaries, models, treaties, case law, primary sources
  - Covers all model articles with comprehensive case law overviews, country tables and bibliographies
- Integrated in the IBFD Tax Research Platform

### Main contents

- ▶ The IBFD Global Tax Treaty Commentaries contains the following collections:
  - **Article 2** “Taxes Covered”: Prof. Wei Cui (Canada)
  - **Articles 3, (29, 30 and 31)** “Definitions and Scope in Place and Time”: Ola Ostaszewska
  - **Article 4** “Resident”: Belem R. Obuoforibo
  - **Article 5** “Permanent Establishment”: Professor Brian Arnold and Professor Carl MacArthur (Canada)
  - **Article 6** “Immovable Property”: Danil V. Vinnitskiy
  - **Article 7** “Business Profits”: Professor Jacques Sasseville (France) and Professor Richard Vann (Australia)
  - **Article 8** “International Transport and Other Operations - Global Tax Treaty Commentaries”: Professor Guglielmo Maisto
  - **Article 9** “Associated Enterprises”: Eduardo Baistrocchi
  - **Article 10** “Dividends”: Professor Peter A. Harris (England)
  - **Article 11** “Interest - Global Tax Treaty Commentaries”: Professor Marjaana Helminen
  - **Article 12** “Royalties - Global Tax Treaty Commentaries”: Professor Adolfo Martín Jiménez
  - **Article 13** “Capital Gains”: Professor Jinyan Li (Canada) and Dr Francesco Avella (Italy)
  - **Article 14** “Independent Personal Services - Global Tax Treaty Commentaries”: D.P. Sengupta
  - **Article 15** “Income from Employment”: Professor Pasquale Pistone
  - **Article 16** Directors’ Fees – Pasquale Pistone
  - **Article 17** “Entertainers and Sportspersons - Global Tax Treaty Commentaries”: Professor Jennifer Roeleveld (South Africa) and Dr. Karolina Tettak (Poland)
- **Articles 18, 19(2)** “Pensions”: Professor Patricia A. Brown
- **Articles 19(1), 19(3) and 28** “Government Service and Members of Diplomatic Missions and Consular Posts”: Prof. Pasquale Pistone (Netherlands)
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- **Article 24** Non-Discrimination - Niels Bammens (the Netherlands) & Frans Vanistendael
- **Article 25** “Mutual Agreement Procedure”: Professor Scott Wilkie (Canada)
- **Article 26** Exchange of Information - Diane Ring - (United States)
- **Article 27** Assistance in the Collection of Taxes”: Professor Jennifer Roeleveld (South Africa)
- ▶ Three meta-topics on “Interpretation of Tax Treaties”: “Treaty Interpretation”: Prof. John Avery Jones (United Kingdom), “The Interaction of Tax Treaties with International Economic Laws”: Prof. Yariv Brauner (United States), Prof. Georg Kofler (Austria) “Time in Tax Treaties”: Dr Joanna Wheeler (Netherlands), “Conflicts of qualification”: Prof. Michael Lang (Austria) and “Triangular cases”: Prof. Kees van Raad and Ms. Shaomei Chen (The Netherlands).
- ▶ International Organizations’ Documentation
- ▶ EU Law
- ▶ Models
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### IBFD Head Office

Rietlandpark 301  
1019 DW Amsterdam  
P.O. Box 20237  
1000 HE Amsterdam  
The Netherlands  
**Tel.:** +31-20-554 0100 (GMT+1)  
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