



PRESS RELEASE

FOR IMMEDIATE RELEASE

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Announcement of the IBFD Frans Vanistendael Award for International Tax Law winners

IBFD proudly announces that Dr John F. Avery Jones and Professor Dr Jürgen Lüdicke, with their publication “The Origins of Article 5(5) and 5(6) of the OECD Model”, are the first ever winners of the IBFD Frans Vanistendael Award for International Tax Law.

With the award, IBFD wishes to promote worldwide excellence in research on international tax law. The award was introduced in 2015 and is named after IBFD’s previous, esteemed Academic Chairman, Prof. Dr Frans Vanistendael.

Based on its originality, lasting impact, innovative content and outstanding research, an international jury, chaired by IBFD Board Member Professor Dr Pasquale Pistone, chose the article “The Origins of Article 5(5) and 5(6) of the OECD Model” as this year’s winner. Professor Dr Pasquale Pistone commented: “I am extremely glad that the first edition of the Frans Vanistendael award goes to two distinguished scholars, who have joined forces to write an outstanding article made to last.”

In the article, the British Dr John F. Avery Jones and the German Professor Dr Jürgen Lüdicke take a close look at the realization of the permanent establishment article, which was published by the OEEC Working Party. One of the conclusions is that both the United Kingdom and Germany as OEEC working party members never appreciated the differences in their respective laws of agency, which has led to an unsatisfactory result, caused by the two legal systems approaching article 5(5) of the current OECD Model in different ways and the exceptions in article 5(6) having different effects in each system.

The article falls in the category of “historical tax treaty topic”. Tax history is one of Dr John F. Avery Jones’ main areas of interest. Whilst long retired, at the age of 75 he is still engaged in resolving tax disputes. Dr John F. Avery Jones found a co-writer in Professor Dr Jürgen Lüdicke, partner at PricewaterhouseCoopers (PwC) in Hamburg, whose main fields of expertise are European and international tax law and German corporate tax law.

About

For more information on the award, Dr John F. Avery Jones or Professor Dr Jürgen Lüdicke, to download their pictures or to read more background information, please visit <http://www.ibfd.org/IBFD-Tax-Portal/News/Announcement-IBFD-Frans-Vanistendael-Award-International-Tax-Law-winners>

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About IBFD

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Employing over 70 research specialists from over 30 countries, IBFD is the pre-eminent, independent foundation that tax practitioners from all over the world rely on for its high quality in:

- independent tax research
- international tax information
- education
- government consultancy

It is our mission to offer high-quality information and education on international tax. IBFD's powerful research platform allows tax practitioners around the world to access its reliable and valuable content, enabling faster and more effective work. We aim to promote and disseminate the understanding of cross-border taxation at the highest level.

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