Global Tax Treaty Commentaries (GTTC)
The encyclopedia on tax treaty analysis
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The “GTTC Model Articles and Issues” collection provides high-level analysis and commentaries with respect to each single article in the OECD Model and the UN Model, along with a series of chapters on meta-topics. The “GTTC Country Policy and Practice” collection offers a comprehensive analysis of the treaty practice of a large number of countries worldwide.

Audience
The GTTC is a source of authority and a research tool for tax treaty practitioners of all kinds – from the advisory and corporate sectors to government and the judiciary, as well as for treaty negotiation experts and academic researchers – that is unmatched by any existing product.

Truly global, comprehensive and unique
Unlike other products on the market, which show little regard for tax treaty practice outside Europe and North America, the GTTC offers readers a truly global perspective, covering both OECD member countries and non-OECD countries from all continents. There is an abundance of material on the interpretation and application of variations that are found in the tax treaties of many countries but are not reflected in the models, a topic that has not yet been systematically analysed in a tax treaty commentary. “GTTC Model Articles and Issues” covers the important variations from the models for a substantial number of tax jurisdictions worldwide.

The main aim of “GTTC Country Policy and Practice” is to identify patterns in the tax treaty policy of a country and the main deviations from the OECD Model, UN Model and/or national tax treaty model in its policy and practice. The possible existence of a standard country treaty model and the presence of and reasons for any tax treaty deviations from the OECD Model and the UN Model are assessed, as are any differences in policies for treaties entered into with developing and developed countries. Furthermore, each chapter considers practical issues regarding the interpretation of treaty provisions by courts and tax administrations.

“GTTC Country Policy and Practice” also shows whether case law or tax rulings on the interpretation of the tax treaties of a jurisdiction refer to recommendations from international organizations such as the OECD and UN or the Vienna Convention on the Law of Treaties. Finally, each chapter covers the alternative treaty instruments developed in recent years in relation to tax administrative cooperation, such as tax information exchange agreements (TIEAs), the multilateral mutual administrative assistance (MMAA) treaty and, of course, the Multilateral Instrument and how this has affected domestic treaty policy and tax treaties already in force.

Easy comparison
The article-based commentaries are in a standardized format enabling easy comparison of documents and review of treaty articles and countries side by side. They cover the policy, history and practice of particular provisions per model article per country, including an assessment of arguments for and against variations from the models. This is followed by systematic coverage of the contents of the articles, including analysis and assessment of official and non-official commentaries on models, working papers or official commentaries accompanying treaties, tax administration interpretation and application, case law and doctrine.

An integrated whole
The two GTTC collections, focusing on model analysis and country practice, respectively, are deeply connected and follow an organic structure that will do justice to the interaction of the articles of the OECD Model and the UN Model, in theory and in practice, in various countries.
They are regularly updated, with all revisions intertwined with each other. 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 links to the relevant documents, with further links leading to similar documents or related collections on the IBFD Tax Research Platform for research purposes.

Currently available
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. The “GTTC Model Articles and Issues” collection now completely covers all model articles. With the second collection, “GTTC Country Policy and Practice”, IBFD adds country chapters revealing the implicit model of a country’s treaty practice, allowing our users to understand the global problems of tax treaties, entering from the actual treaties of a given country. These will gradually be added to the GTTC collection as they are released from 2021.

Key benefits
- Unique analytic commentaries on OECD Model and UN Model provisions and the treaty networks of countries, drawing on actual treaty practice.
- Interpretation of the OECD Model, UN Model, US Model and other models and actual treaties, TIEAs and MMAA 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 and reviewers.
- All interlinked on the IBFD Tax Research Platform: analytic commentaries, models, treaties, case law, primary sources and country guides.

To find out more, visit www.ibfd.org/GTTC