Editor's Preface

Both the OECD Model Tax Convention on Income and Capital (OECD MC) and the United Nations Model Double Taxation Convention (UN MC) often serve as a basis for tax treaty negotiations between different jurisdictions worldwide. At the same time, however, interpretation of a particular tax treaty provision may still differ from country to country due to a number of reasons. Therefore, the risk of double/multiple (non-)taxation is not fully removed. In order to promote a uniform interpretation of tax treaties worldwide and, hence, to reduce the risk of double/multiple(non-)taxation, basic knowledge is needed on how various tax treaty issues are solved in different jurisdictions. It is widely known that a unified approach to interpretation and application of international tax treaty rules may benefit not only the countries which are parties to the tax treaty in question but also their taxpayers, as well as international trade and investment in general. Therefore, this topic is of ongoing concern to many tax scholars, practitioners, representatives of international organizations and public officers.

On 23-24 May 2013, the conference „Tax Treaty Case Law around the Globe" was held at WU (Vienna Unviersity of Economics and Business). This international conference took place for the third time (for the second time in Vienna) and was jointly organized by the Institute for Austrian and International Tax Law of WU and the European Tax College of Tilburg University. The conference was dedicated to the analysis of the most important cases on international tax treaty law decided in different tax jurisdictions across the world in 2012. 33 cases were presented by outstanding tax experts from 23 countries. Each presentation was followed by an intensive and fruitful discussion. The participants in the conference compared the interpretation approaches existing in both the OECD and non-OECD member states and came up with comprehensive conclusions and suggestions. The main scientific results of the conference are presented in this book.

Each report in this book is dedicated to a court case or a number of cases from 2012 on a particular article of the tax treaty at issue (often based on the OECD MC or UN MC) in a certain jurisdiction. Every report is structured in a similar way: facts of the case, the decision and reasoning of the court and the author's observations, including the possible impact of the decision on international tax law developments in the respective country and in other jurisdictions. This clear and concise structure enables a solid and accessible overview of the 2012 case law on tax treaty application. The systematic structure of each report, allows for different tax treaty case law to be studied and compared in a simple and efficient way.

The editors believe that the reports presented in this book are of high value and therefore, will be of particular interest for academics, tax consultants, judges, public officers and all those interested in international tax law. The fact that

many domestic decisions are otherwise available only in the respective national languages makes the materials contained in this book even more valuable.

The editors would like to express their sincere gratitude to the Linde Publishing House for the cooperation and swift realization of this publishing project. Ms. Eleanor Campbell contributed greatly to the completion of this book by editing and polishing the texts for authors, for whom Englisch is – to a great extent – a foreign language. Furthermore, we are most grateful to Erich Schaffer, Elena Variychuk and Michael Wenzl who helped with the preparation and realization of the conference and assisted in editing the book. Finally, special thanks go to Renée Pestuka who was responsible for the organization of the conference in Vienna and who also worked on the publication of this book.

Vienna, August 2013   The Editors

Michael Lang
Jeffrey Owens
Pasquale Pistone
Josef Schuch
Claus Staringer
Alfred Storck
Peter Essers
Eric C.C.M. Kemmeren
Daniël S. Smit