

Preface

The first edition of this book was published in June 2010. Since then, legislation, case law and academic discussion have developed further.

Accordingly, this book takes these new developments into account: We were able to deal with the new UN Model published in 2011, the latest version of article 7 of the OECD Model published in 2010, the on-going discussions relating to bank secrecy, the question of an effective exchange of information and the beneficial ownership concept.

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