

Contents

Series Editors' Preface	5
Editors' Preface	7
List of Abbreviations	11

I. General Aspects of Conflicts of Qualification

Adalberto Ramos Huerta

Conflicts of Qualification and the Interpretation of Tax Treaty Law	19
---	----

Vijay Kumar Gupta

Conflicts of Qualification and Conflicts of Allocation of Income	39
--	----

Karin Leithner

Conflicts of Qualification and Timing Issues	57
--	----

II. Conflicts of Qualification and Tax Treaty Provisions

Filippo Federico Miotto

Conflicts of Qualification and Residence (Art. 1 and 4 OECD MC)	85
--	----

Nelly Karnaukhova

Conflicts of Qualification and Income Derived by Directors and Managers (Art. 15 and 16 OECD MC)	105
--	-----

Kamila Prazuch

Conflicts of Qualification and Employer Issues (Art. 15 (2) (b) and (c) OECD MC)	125
---	-----

Florian Beckermann

Conflicts of Qualification and Income Derived from International Shipping, Inland Waterways Transport and Aircraft Business (Art. 8 OECD MC)	149
--	-----

Jana Faybík

Conflicts of Qualification and Capital Gains (Art 13 OECD MC)	165
--	-----

III. Conflicts of Qualification and Special Cross-border Situations

E. Elif Şimşek

Conflicts of Qualification and Exit Taxation	187
--	-----

Alba Calleja Jimenez

Conflicts of Qualification Arising from Alternative Remuneration	209
--	-----

Tamás Fehér

Conflicts of Qualification and Hybrid Financial Instruments	227
---	-----

Kamila Makhmudova

Conflicts of Qualification and Thin Capitalisation Rules	251
--	-----

Miryan Gharibo

Conflicts of Qualification in Connection with Partnerships	269
--	-----

Marc Walter

Conflicts of Qualification and International Inheritance Cases	287
--	-----

IV. Possible Solutions for Resolving Conflicts of Qualification

Stephan Kienberger

Avoidance of Double (Non-)Taxation and Art. 23 A and B Paragraph 1 OECD MC	309
---	-----

Christian Ribera Caellas

Subject-to-tax Clauses in Tax Treaties	333
--	-----

Patrick Weninger

The Role of Arbitration in Resolving Qualification Conflicts under Tax Treaties	349
--	-----

Christian Korn

Avoidance of Double Non-taxation and Unilateral Provisions in Domestic Law	371
---	-----

List of Authors	395
-----------------------	-----

Register	399
----------------	-----