

## Preface

In the negotiation of a tax treaty, the OECD Model Tax Convention on Income and on Capital (OECD MC) as well as the United Nations Model Double Taxation Convention (UN MC) have achieved great importance: In trying to avoid double taxation many countries apply the framework of the Models and therefore many treaties are drafted on the basis of these Models. However, although they look similar, there are clear differences due to diverging interpretation and application of the treaties. This becomes evident in the diversity of court decisions on tax treaty issues worldwide.

In global cross-border transactions it is important to develop an understanding of tax treaty case law. Basic knowledge is needed on how certain issues are solved under different regimes. Learning from another country's interpretation and application of a tax treaty is helpful in order to encourage international trade.

For this reason, the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) and the European Tax College of K.U. Leuven and Tilburg University organized a conference on 19-21 May 2011 in Vienna, Austria. This conference aimed at presenting and discussing the most interesting tax treaty cases which were decided in 2010 in various parts of the world. Outstanding experts of thirty jurisdictions presented the most relevant court decisions taken in their countries. Thirty-eight cases were presented and subsequently analysed in a critical discussion, including the possible impact of the judgment on the interpretation and application of tax treaties in other countries. The book presents the scientific results of this conference to the international tax community.

This book aims at filling a gap in the legal tax literature, by providing a quick and comprehensive overview of the most important tax treaty cases which were decided in 2010 in different countries. It provides well structured and detailed information on the application and interpretation of tax treaties, often not accessible in the English language. The book includes short case summaries giving the facts of the case, the reasoning of the court as well as observations by the author. The systematic structure of each report allows different tax treaty case law to be studied and compared in a simple and efficient way - something that has never been done this comprehensively before.

The editors are confident that this book - the first of its kind to cover thirty countries and to contain this type of analysis - will be ideal for practitioners in order to quickly get information and gain comprehension about 2010 tax treaty case law and for policy-makers and tax administrations in order to identify alternative approaches and best practice models as well as for academics as the topics are approached both from an academic and practical point of view.

The editors would like to express their sincere thanks to Kluwer Law International and Linde Publishers for their cooperation and the swift realization of this publication project. Margaret Nettinga contributed greatly to the completion of this book by editing and polishing the texts for the authors, for whom English is – to a great extent – a foreign language. Furthermore, we are most grateful to Ina Kerschner who helped with the preparations and realization of the conference and assisted in editing this 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. Without their dedication and talent for organization, both the success of the conference and the swift completion of this book would not have been possible.

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