VOLUME 1. INTERNATIONAL TAX MATERIALS

Overview of national tax systems:

A. Model Tax Treaties, etc.

1. OECD Model Tax Convention 2014 (E, F, G)
2. List of OECD Member Countries, and of Non-member Countries that have published their position regarding the OECD Model Tax Convention and Commentary (E)
5. Editorial explanation of the integrated texts of the OECD ‘Introduction’ and ‘Commentary’ (E)
6. OECD ‘Introduction’ to the OECD Model Tax Convention and Commentary (E, F, G)
9. 1963 OECD Draft Convention and Commentary and Recommendation (E)
11. OECD Model Double Taxation Convention on Estates and Inheritances (E)

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1415. Treaty relief and Compliance Enhancement (TRACE) – Implementation Package approved by CFA (January 2013) (E)
1417. OECD Draft Manual on effective mutual agreement procedures (MEMAP) (March 2006) (table of contents) (E)
1419. OECD Manual on the implementation of exchange of information provisions for tax purposes, approved by the OECD Committee on Fiscal Affairs on 23 January 2006 (table of contents) (E)

[Art. 26] Automatic Exchange of Information: What it is, how it works, benefits, what remains to be done (July 2012) (E)

C. OECD Discussion drafts

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1472 — on Art. 5 (Permanent establishment) – Interpretation and application of Article 5 (Permanent establishment) of the OECD Model Tax Convention (October 2012) (E)

1522 — on Art. 9 / TP Guidelines: Revised discussion draft on transfer pricing aspects of intangibles (July 2013) (E)

1581 — on Art. 10 (Dividends): Tax treaty issues related to REITs (October 2007) (E)

1594 — on Articles 10, 11 and 12: Revised proposals concerning the meaning of ‘beneficial owner’ in Articles 10, 11 and 12 of the OECD Model Tax Convention (October 2012) (E)

1614 — on Art. 17 (Artists and sportsmen): Application of Article 17 (Artists and sportsmen) of the OECD Model Tax Convention (April 2010) (E)

1624 — on Art. 18 (Pensions) Tax treaty treatment of termination payments (June 2013) (E)

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1663 Committee of Fiscal Affairs: Clarification on the application of the permanent establishment definition in e-commerce – [Proposed] Changes to the Commentary on the Model Tax Convention on Article 5 (22 December 2000) (table of contents) (E)

1664 Technical Advisory Group discussion paper: Attribution of profit to a permanent establishment involved in electronic commerce transactions (February 2001) (table of contents) (E)

1665 Technical Advisory Group report to the OECD CFA WP No. 1: Tax treaty characterisation issues arising from e-commerce (November 2002) (table of contents) (E)


1667 E-commerce: Transfer Pricing and Business Profits Taxation (May 2005) (E)

E. BEPS

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1858 Action 2. Hybrid mismatches (‘Neutralise the effects of hybrid mismatch arrangements’) (E)

1858 1. Recommendations for Domestic Laws Report 19 March 2014 (E)


F. Treaty law
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1958  Official explanation of Articles 31, 32 and 33 (E)
1965  General Agreement on Tariffs and Trade (excerpt) (E)
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G. Exchange of information & other administrative assistance
1972  EU Directive of 2011/16/EU on administrative cooperation in the field of taxation (E, F, G)
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2008  Text (E)
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2076  OECD Automatic exchange of information (2014)
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H. Selected tax treaties
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1. For the French text of the Convention, see Volume I.