

Model Tax Convention On Income And On Capital: Condensed Version 2014: Edition 2014 (Volume 2014)

This 2000 edition of the Model Tax Convention: Condensed Version has been superceded by more recent editions. This publication is the condensed version of the OECD Model Tax Convention on Income and on Capital, which is produced in a loose-leaf ...

This 1998 edition of the Model Tax Convention: Condensed Version has been superceded by more recent editions. This publication is the third edition of the condensed version of another OECD publication entitled Model Tax Convention on Income and on ...

It has long been recognised among OECD members that it is desirable to clarify, standardise and confirm the fiscal situation of taxpayers who are engaged in commercial, industrial, financial or other activities in other countries through the application of common solutions to identical cases of double taxation. The OECD "Model tax convention on income and on capital" provides a means of settling on a uniform basis the most common problems that arise in the field of international juridical double taxation.

"Taxes Covered"

2002 Reports Related to the OECD Model Tax Convention

Model tax convention on income and on capital. 1. Introduction, model convention, commentary

Introduction, model convention, commentary

Volume I and II, (updated 21 November 2017)

This is a technical explanation of the Convention between the Government of the United States and the Government of Iceland For the Avoidance Of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, signed on October 23, 2007 (the "Convention"). Negotiations took into account the U.S. Treasury Department's current tax treaty policy, and the Treasury Department's Model Income Tax Convention.

Negotiations also took into account the Model Tax Convention on Income and on Capital, published by the Organisation for Economic Cooperation and Development (the "OECD Model"), and recent tax treaties concluded by both countries.

This publication is the tenth edition of the full version of the OECD Model Tax Convention on Income and on Capital. This full version contains the full text of the Model Tax Convention as it read on 21 November 2017, including the Articles, Commentaries, non-member economies' positions, ...

This is the tenth edition of the condensed version of the "OECD Model Tax Convention on Income and on Capital". It contains the full text of the "Model Tax Convention on Income and Capital" as it read on 21 November 2017, but without the historical notes and the background reports included...

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For the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income

Department of the Treasury Technical Explanation of the Convention Between the Government of the United States of America and the Government of Iceland

Introduction, Model Convention, Commentary, Non-member Countries' Positions

Condensed Version - 2017 ; and Key Tax Features of Member Countries 2019

Department of the Treasury Technical Explanation of the Protocol Between the Government of the United States of America and the Government of Australia

This publication examines the circumstances under which income is to be attributed to a permanent establishment for purposes of an income tax treaty, particularly where goods, services, or intangibles are transferred between the permanent establishment and the home office or another permanent establishment in a third country.

This publication is the ninth edition of the full version of the OECD Model Tax Convention on Income and on Capital. This full version contains the full text of the Model Tax Convention on Income and on Capital as it read on 15 July 2014.

This publication is the condensed version of the OECD Model Tax Convention on Income and Capital. This shorter version contains the full text of the Model Tax Convention, but without the historical notes, the detailed list of tax treaties between OECD member countries and the background reports that are included in the full-length loose-leaf and electronic versions. The Model Tax Convention, and the worldwide network of treaties based on it, provide clear consensual rules for taxing income and capital across countries, while avoiding having income or capital taxed twice by two different countries. Because the economic and tax environment is constantly changing, articles and commentary in this model convention are periodically updated. The full-length version of the OECD Model Tax Convention is now available electronically. This new electronic version includes such features as extensive internal linking, making it easy to link from an article to its commentary; fast searching capabilities; the ability for the user to attach notes to specific areas of text; and cut and paste capabilities. The full-length version is also produced in a loose-leaf format to accommodate regular updates.

Model Tax Convention on Income and on Capital: Condensed Version 2000

OECD Model Tax Convention on Income and on Capital

Model Tax Convention on Income and on Capital Model Tax Convention on Income and on Capital Vol I and II

A Manual on the OECD Model Tax Convention on Income and on Capital

Model Tax Convention on Income and on Capital: Condensed Version 1998

This 1977 report contains the recommendations of the Committee on Fiscal Affairs for the avoidance of double taxation on income and capital. These recommendations result from consultation with member countries, following the 1963 Draft Convention. Double taxation is the taxation of a single ...

The OECD Model Tax Convention provides the basis for the negotiation and interpretation of more than 3000 tax treaties that make up a network that co-ordinate the income and corporate tax systems of most countries with

the objective of removing tax barriers to cross-border trade and investment.

"This book contains the official text of the OECD Model Tax Convention on Income and on Capital (2014 condensed version), together with the relevant 2015 updated country tax summaries and treaty charts. In addition, the book is supplemented with a current list and short description of previous OECD reports related to the Model Tax Convention. The country tax summaries provide a concise description of the current direct taxes levied in each OECD Member country, including taxes on corporate income, individual income and capital. Under each of these headings, the domestic situation is described followed by international aspects (both the situation of a resident taxpayer receiving income from abroad and that of a non-resident receiving income from the relevant country). The fully up-to-date charts provide a simple tool to quickly determine the corporate tax rates and domestic and treaty withholding tax rates on dividends, interest and royalties. With ease of use in mind, this book provides a complete and handy reference for all of those dealing with international taxation."--Back cover.

2000 Edition

Condensed version

Model Tax Convention on Income and on Capital: Condensed Version 2017

Model Tax Convention on Income and on Capital: Non-member countries' positions, previous reports, appendices

United Nations Model Double Taxation Convention Between Developed and Developing Countries

This publication includes three recent reports from the Committee on Fiscal Affairs which led to changes to the OECD Model Tax Convention on Income and Capital. These consider: how to address situations where it would seem inappropriate to grant the benefits of tax treaties; types of electronic commerce payments under tax conventions; and a number of issues regarding the application and interpretation of the permanent establishment definition found in Article 5 of the Convention.

The Law of Double Taxation Conventions Cross-border activities or transactions may trigger tax liability in two or more jurisdictions. In order to mitigate the financial burden resulting from these situations, States have entered into numerous double taxation conventions, which provide for rules that allocate the taxing rights between the contracting states. This handbook aims at providing an introduction to the law of double taxation conventions. It is designed for students – irrespective of their national background, but the author believes that it will also be of great help for tax experts who wish to know more about double taxation conventions, as well as for international law experts who wish to understand more

about tax law. The handbook does not consider one jurisdiction in particular but rather takes examples from a wide range of different countries and their jurisdictions. It includes an overview of the problem of double taxation, the state practice in the conclusion of double tax conventions and their effects, the interpretation of double taxation conventions and treaty abuse. Furthermore, this updated handbook takes new developments into account occurred since the last edition of the book from 2013, in particular also the changes through OECD's BEPS project and the Multilateral Instrument. It deals with the latest versions of the OECD Model Tax Conventions on Income and on Capital and the UN Model Double Taxation Convention between Developed and Developing Countries, both published in 2017, as well as the latest version of the OECD Model Double Taxation Convention on Estates and Inheritances and on Gifts.

This book contains the official text of the OECD Model Tax Convention on Income and on Capital (2010 condensed version), together with the relevant 2012 updated country tax summaries and treaty charts. In addition, the book is supplemented with a current list and short description of previous OECD reports related to the Model Tax Convention. The country tax summaries provide a concise description of the current direct taxes levied in each OECD Member country, including taxes on corporate income, individual income and capital. Under each of these headings, the domestic situation is described followed by international aspects (both the situation of a resident taxpayer receiving income from abroad and that of a non-resident receiving income from the relevant country). The fully up-to-date charts provide a simple tool to quickly determine the corporate tax rates and domestic and treaty withholding tax rates on dividends, interest and royalties.

Model Tax Convention on Income and on Capital: Condensed Version 2010

Model Tax Convention on Income and on Capital: Condensed Version 2005

Model Double Taxation Convention on Income and Capital 1977

A Study of Article 2 of the OECD Model Tax Conventions

Model Tax Convention on Income and Capital

This is a technical explanation of the Protocol between the United States and Australia, signed on September 27, 2001, (the "Protocol") amending the Convention between the United States of America and Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, signed on August 6, 1982 (the "Convention"). Negotiations took into account the U.S. Treasury Department's current tax treaty policy, the Treasury Department's Model Income Tax Convention (the "U.S. Model"), published on September 20, 1996, and the Australian Model Tax Convention. Negotiations also took into account the Model Tax Convention on Income and on Capital, published by the Organization for Economic Cooperation and Development, as updated in April 2000 (the "OECD Model"), and recent tax treaties concluded by both countries.

This full version of the OECD Model Tax Convention contains the full text of the Model Tax Convention on Income and on Capital as it read on 21 November 2017, including the articles, the commentaries, the non-OECD economies' positions, the recommendation of the OECD Council, the historical

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notes and the full text of a number of background reports adopted after 1977.

This publication is the eighth edition of the condensed version of the OECD Model Tax Convention on Income and on Capital. This shorter version contains the full text of the Model Tax Convention on Income and on Capital as adopted by the OECD Council on 22 July 2010.

Signed at Canberra on September 27, 2001, Amending the Convention Between the United States of America and Australia with Respect to Tax on Income

Signed at Sydney on August 6, 1982

Model Tax Convention on Income and on Capital: Condensed Version 2014

(updated as ...)

Attribution of Income to Permanent Establishments

Cross-border investment would be seriously impeded if there was a danger that the returns on such investment were taxed twice, both where the money was invested and in the country of residence of the investors. The OECD Model Tax Convention and the worldwide network of tax treaties based upon it help to avoid that danger by providing clear consensual rules for taxing income and capital. For most types of income, especially business profits and investment income, double taxation is avoided in treaties based on the OECD Model Tax Convention by allocating taxing rights between the resident and source countries and by requiring the former to eliminate double taxation where there are competing taxing rights. Most bilateral tax treaties follow both the principles and the detailed provisions of the OECD Model. There are close to 350 treaties between OECD Member countries and over 1500 world-wide which are based on the Model, and it has had considerable influence on the bilateral treaties between non-member countries. The Model is presented in two Volumes. Volume I includes the Introduction, Model Convention and the Commentary. Volume II includes the new section on the positions of the non-member countries, reprints of previous reports dealing with tax conventions that the Committee on Fiscal Affairs has adopted since 1977, the list of tax conventions concluded between Member countries and the text of the Council Recommendation on the Model Tax Convention.

Model Tax Convention on Income and on Capital: Condensed Version 2017 OECD Publishing

This publication is the condensed version of the OECD Model Tax Convention on Income and on Capital, produced in a loose-leaf format to accommodate yearly updates. This fifth edition contains the full text of the Model Tax Convention as it read on 28 January 2003, but without the historical notes.

Model Tax Convention on Income and on Capital: Condensed Version 2008

Model Tax Convention on Income and on Capital : Electronic Version

Model Tax Convention on Income and on Capital 2008

Model Tax Convention on Income and on Capital 2017 (Full Version)

Model Tax Convention on Income and on Capital

The United Nations Model Double Taxation Convention between Developed and Developing Countries: 2017 Update is a publication geared towards the international community especially developing countries and countries with economies in transition. This new revision of the UN Model updates the widely used 2011 version of the Model. It is important for countries that seek assistance in the negotiation and implementation of modern bilateral double tax treaties reflecting their current circumstances and policy priorities. The Model recognizes that to avoid double taxation of investment, country where the investment takes place and country of the investor often share taxing rights. The Model helps to do it in a way that preserves an appropriate share of taxing rights to developing countries. The Model also promotes cooperation to deal with tax avoidance and evasion.

This update of the Condensed Version of the OECD Model Tax Convention contains the full text of the Articles, Commentaries, and Country Positions as they read on 15 July 2005, but without the historical notes, background reports, and list of conventions.

Electronic edition of the 2008 OECD Model Tax Convention and the commentaries on each individual articles thereof. The Model is constantly monitored and updated as economies evolve and new tax questions arise. It consists of articles, commentaries on the articles which include OECD member country reservations, histories of the articles, non-member country positions on the articles, and special reports related to the convention. Also included a list of conventions and dates.

Model Tax Convention on Income and on Capital 2014 (Full Version)

Double Taxation Conventions

Model Tax Convention on Income and on Capital: Introduction, model convention, commentary
Introduction to the Law of Double Taxation Conventions

Condensed Version - 2014 ; and Key Tax Features of the Member Countries 2015

This Condensed Version of the OECD Model Tax Convention contains the articles and commentaries of the Model Tax Convention as it read on 17 July 2008.

The book is a result of a research project conducted at the Department for Austrian and International Tax Law at the University of Economics and Business Administration in Vienna. The project's aim was to produce a draft multilateral tax treaty modelled on the OECD

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Model Income Tax Convention, whilst examining in detail difficulties that arise in connection with the multilateralisation of the OECD Model. The expert papers also present a detailed analysis of the arguments for and against the conclusion of a multilateral tax treaty, and of the various European law issues that arise in this context.

Multilateral Tax Treaties

Model Tax Convention

Model Tax Convention on Income and on Capital: Non- member countries' positions, previous reports, appendices

OECD model tax convention on income and on capital

Model Tax Convention on Income and on Capital: Condensed Version 2003