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klaus vogel on double taxation conventions is regarded as the international gold standard on the law of tax treaties this article by article commentary has been completely revised and updated to give you a full and current account of double tax conventions dtcs dtcs form the backbone of international taxation but they raise many interpretational questions this market leading work will provide you with the answers based on the oecd g20 multilateral instrument the oecd mc and commentary published in 2017 and the most recent amendments to the un mc the book also includes relevant case law and scholarly literature upto and including 2020 previous editions of the vogel have been routinely relied on by courts around the world

including australia canada germany india south africa the netherlands and united kingdom what's new in this edition there have been many important developments in this area since the last edition in 2015 the authors discuss these developments and the effect they will have upon practitioners working in this area they also provide a wealth of new and revised case law along with the dtcs of emerging countries you'll find reports about major features in the dtc practice of many leading jurisdictions such as the dtc practice of austria canada france germany india the netherlands switzerland the uk and the us sections on divergent country practice covering their national models and networks of bilateral dtcs thorough analysis of the oecd and un model as well as the implementation of these models in practice amendments of bilateral dtcs textual or in substance on the basis of the 2017 anti beps multilateral instrument coverage of a full range of the latest tax treaties around the world including important treaties between oecd and brics countries this new fifth edition of klaus vogel on double taxation conventions continues to reflect the unchallenged role of the oecd the oecd mc accompanied by the official commentary guidelines reports and other recommendations has sustained its position as the most important legal instrument in the area of dtcs on occasion the un mc and commentary diverge from the oecd texts when this happens the authors deal with the specifics of the un mc in separate annotations and analyses explaining and making sure you understand the differences how this will help you all the information you need to confidently advise on issues such as the taxation of income taxation of capital and the elimination of double taxation know that your advice to clients is based on the most up to date and respected information available from an outstanding team of editors and authors the editors professors ekkehart reimer and alexander rust have worked with the late professor vogel as well as an international team of top experts to completely update and enhance the content the writing team comprises editors prof dr ekkehart reimer heidelberg university and prof dr alexander rust wu vienna authors johannes becker federal ministry of finance berlin alexander blank university of erlangen nuremberg katharina blank federal ministry of finance berlin michael blank university of erlangen nuremberg prof dr luc de broe catholic university of leuven laga prof dr axel cordewener catholic university of leuven and flick gocke schaumburg prof dr ana paula dourado university of lisbon daniela endres reich university of erlangen nuremberg prof dr werner haslehner university of luxembourg prof dr roland ismer university of erlangen nuremberg prof dr eric c c m kemmeren tilburg university prof dr georg kofler wu vienna sophia piotrowski university of erlangen nuremberg prof dr ekkehart reimer heidelberg university prof dr alexander rust wu vienna annika streicher wu vienna prof dr matthias valta duesseldorf university jens wittendorff ernst young copenhagen and university of aarhus kamilla zembala heidelberg university

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