

File Type PDF Model Tax
Convention On Income And On
Capital Condensed Version

**Model Tax Convention On
Income And On Capital
Condensed Version 2010**

This publication is the
eighth edition of the

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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

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as adopted by the OECD
Council on 22 July 2010.

This Condensed Version of
the OECD Model Tax
Convention contains the
articles and commentaries
of the Model Tax

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Convention as it read on
17 July 2008.

This 1998 edition of the
Model Tax Convention:
Condensed Version has been
superceded by more recent
editions. This publication

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is the third edition of
the condensed version of
another OECD publication
entitled Model Tax
Convention on Income and
on ...
Model Tax Convention on

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Income and on Capital :

Electronic Version

Model Tax Convention on
Income and on Capital:

Condensed Version 2008

Model Tax Convention on
Income and on Capital:

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2014

Introduction, Model
Convention, Commentary,
Non-member Countries'
Positions
Attribution of Income to
Permanent Establishments

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2010
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

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2010
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

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Article 5 of the Convention.

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

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2010
on 21 November 2017, but without
the historical notes and the
background reports included...

This is a technical explanation of
the Protocol between the United
States and Australia, signed on
September 27, 2001, (the

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"Protocol") amending the
2010
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

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(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

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Australian Model Tax Convention.

2010
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

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2010

Model"), and recent tax treaties
concluded by both countries.

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

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Iceland
2010

Model Tax Convention on Income
and Capital
OECD Model Tax Convention on
Income and on Capital
Introduction to the Law of Double

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Taxation 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*

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*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*

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*to the convention. Also included a
list of conventions and dates.*

*The Law of Double Taxation
Conventions Cross-border activities
or transactions may trigger tax
liability in two or more
jurisdictions. In order to mitigate*

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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

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2010
*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*

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2010
*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.*

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*Furthermore, this updated
2010
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*

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*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*

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2010

OECD Model Double Taxation

***Convention on Estates and
Inheritances and on Gifts.***

***This is a technical explanation of
the Convention between the
Government of the United States
and the Government of Iceland For***

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2010
*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*

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policy, and the Treasury

2010
*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*

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*Cooperation and Development (the
"OECD Model"), and recent tax
treaties concluded by both countries.*

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

Model Tax Convention on Income

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Capital Condensed Version
and on Capital: Condensed Version
2017

*Introduction, model convention,
commentary*

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

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***Model Tax Convention on Income
and on Capital 2008***

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-

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2010
ordinate the income and corporate tax systems of most countries with the objective of removing tax barriers to cross-border trade and investment.

This publication is the condensed version of the OECD Model Tax

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2010
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

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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

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2010
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

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2010
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

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2010
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-

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leaf format to accommodate
regular updates.

This 1977 report contains the
recommendations of the
Committee on Fiscal Affairs for
the avoidance of double taxation
on income and capital. These

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2010
recommendations result from
consultation with member
countries, following the 1963
Draft Convention. Double taxation
is the taxation of a single ...
Signed at Canberra on September
27, 2001, Amending the

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Convention On Income And On
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2010
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: Introduction,

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Capital Condensed Version

model convention, commentary
2010
Model Tax Convention on Income
and on Capital: Condensed
Version 2010

A Study of Article 2 of the OECD
Model Tax Conventions
"Taxes Covered"

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Capital Condensed Version

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

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Capital Condensed Version
2010

reports, and list of conventions.

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

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commentaries, the non-OECD
economies' positions, the
2010
recommendation of the OECD
Council, the historical notes and
the full text of a number of
background reports adopted after
1977.

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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

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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

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2010
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

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country of the investor often share
2010 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.

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2010
Model Tax Convention on Income
and on Capital 2017 (Full Version)

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

Model Tax Convention on Income
and on Capital: Non- member

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2010
countries' positions, previous
reports, appendices

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

Model Tax Convention

Model Tax Convention on

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Capital Condensed Version

***Income and on Capital:
Condensed Version 2017OECDECD
Publishing***

***This 2000 edition of the
Model Tax Convention:
Condensed Version has been
superceded by more recent
editions. This publication***

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Convention On Income And On
Capital Condensed Version

***is the condensed version of
the OECD Model Tax***

***Convention on Income and on
Capital, which is produced
in a loose-leaf ...***

***This publication examines
the circumstances under
which income is to be***

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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

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***permanent establishment in a
third country.***

***Volume I and II, (updated 21
November 2017)***

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

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Model Double Taxation

**Convention on Income and
Capital 1977**

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

**Model Tax Convention on
Income and on Capital:**

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Convention On Income And On
Capital Condensed Version
Condensed Version 2005

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

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**Articles, Commentaries, non-
2010 member economies' positions, ...**

***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.***

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The project's aim was to produce a draft multilateral tax treaty modelled on the OECD Model Income Tax Convention, whilst examining in detail difficulties that arise in connection with the multilateralisation of the OECD Model. The expert papers also

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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. "This book contains the official text of the OECD Model Tax Convention on Income and on Capital (2014

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*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*

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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

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Convention On Income And On
Capital Condensed Version
2010

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

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Convention On Income And On
Capital Condensed Version
2010

***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***

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Convention On Income And On
Capital Condensed Version

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

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

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***OECD model tax convention on
income and on capital***

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

Cross-border investment would be seriously impeded if there was a danger that the returns on such

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2010
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

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2010
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

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rights between the resident and
2010
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

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2010
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

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2010
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

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2010

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.

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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

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2010
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

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country, including taxes on
2010
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

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2010
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,

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interest and royalties.

2010
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

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Capital Condensed Version

Capital as it read on 15 July 2014.

2010
Department of the Treasury

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

Model Tax Convention on Income

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and on Capital

(updated as ...)

United Nations Model Double
Taxation Convention Between
Developed and Developing
Countries

Model Tax Convention on Income

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and on Capital: Condensed Version
2003

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,

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2010
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

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2010
basis the most common problems
that arise in the field of international
juridical double taxation.

This publication is the condensed
version of the OECD Model Tax
Convention on Income and on
Capital, produced in a loose-leaf

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Convention On Income And On
Capital Condensed Version

2010
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.

Double Taxation Conventions

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2002 Reports Related to the OECD

Model Tax Convention

Multilateral Tax Treaties

Model tax convention on income

and on capital. 1. Introduction,

model convention, commentary

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