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**Model Tax Convention
On Income And On
Capital Condensed
Version 2017 Edition
2017 Volume 2017**

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***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.***

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***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has been superceded by more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 ...***

Where To Download Model Tax
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***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***

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(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

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***Capital, published by the
Organisation for Economic
Cooperation and Development (the
"OECD Model"), and recent tax
treaties concluded by both
countries.***

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

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

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

Double Taxation Conventions

For the Avoidance of Double

Taxation and the Prevention of

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*Fiscal Evasion with Respect to
Taxes on Income*

**Model Tax Convention on
Income and on Capital:
Condensed Version
2017OECDE Publishing
The Law of Double**

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**Taxation Conventions
2017 Edition 2017 Volume 2017**
**Cross-border activities
or transactions may
trigger tax liability in
two or more
jurisdictions. In order
to mitigate the**

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**financial burden
resulting from these
situations, States have
entered into numerous
double taxation
conventions, which
provide for rules that**

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**allocate the taxing
rights between the
contracting states. This
handbook aims at
providing an
introduction to the law
of double taxation**

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**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**

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**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**

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**does not consider one
jurisdiction in
particular but rather
takes examples from a
wide range of different
countries and their
jurisdictions. It**

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includes an overview of the problem of double taxation, the state practice in the conclusion of double tax conventions and their effects, the

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**interpretation of double
taxation conventions and
treaty abuse.**

**Furthermore, this
updated handbook takes
new developments into
account occurred since**

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2017 Edition 2017 Volume 2017

**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**

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**versions of the OECD
Model Tax Conventions on
Income and on Capital
and the UN Model Double
Taxation Convention
between Developed and
Developing Countries,**

Where To Download Model Tax Convention On Income And On Capital Condensed Version, both published in 2017, as well as the latest version of the OECD Model Double Taxation Convention on Estates and Inheritances and on Gifts.

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**"This book contains the
official text of the
OECD Model Tax
Convention on Income and
on Capital (2014
condensed version),
together with the**

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relevant 2015 updated
2017 Edition 2017 Volume 2017
country tax summaries
and treaty charts. In
addition, the book is
supplemented with a
current list and short
description of previous

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**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**

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**Member country,
including taxes on
corporate income,
individual income and
capital. Under each of
these headings, the
domestic situation is**

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**described followed by
international aspects
(both the situation of a
resident taxpayer
receiving income from
abroad and that of a non-
resident receiving**

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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

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**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**

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**international
taxation." - - Back cover.**

**Introduction to the Law
of Double Taxation
Conventions**

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

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**Introduction, model
convention, commentary**

OECD model tax

**convention on income and
on capital**

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

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

This 1977 report contains the
recommendations of the Committee
on Fiscal Affairs for the avoidance of

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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 ...

This is a technical explanation of the

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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

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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

Where To Download Model Tax Convention On Income And On Capital Condensed Version "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

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Cooperation and Development, as updated in April 2000 (the "OECD Model"), and recent tax treaties concluded by both countries.

This book contains the official text of the OECD Model Tax Convention on Income and on Capital (2010

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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

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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

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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-

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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.

United Nations Model Double
Taxation Convention Between

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Developed and Developing
Countries

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

Model Tax Convention
Attribution of Income to Permanent

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Establishments

2017 Edition 2017 Volume 2017
Model Tax Convention on Income
and on Capital: Condensed Version
2003

This full version of the
OECD Model Tax
Convention contains the

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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-

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OECD economies'
positions, the
recommendation of the
OECD Council, the
historical notes and the
full text of a number of
background reports

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adopted after 1977.

2017 Edition 2017 Volume 2017
Cross-border investment
would be seriously
impeded if there was a
danger that the returns
on such investment were
taxed twice, both where

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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

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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

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investment income,
double taxation is
avoided in treaties
based on the OECD Model
Tax Convention by
allocating taxing rights
between the resident and

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source countries and by
requiring the former to
eliminate double
taxation where there are
competing taxing rights.
Most bilateral tax
treaties follow both the

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principles and the
detailed provisions of
the OECD Model. There
are close to 350
treaties between OECD
Member countries and
over 1500 world-wide

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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

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2017 Edition, 2017 Volume 2017

two Volumes. Volume I
includes the
Introduction, Model
Convention and the
Commentary. Volume II
includes the new section
on the positions of the

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non-member countries,
reprints of previous
reports dealing with tax
conventions that the
Committee on Fiscal
Affairs has adopted
since 1977, the list of

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tax conventions
concluded between Member
countries and the text
of the Council
Recommendation on the
Model Tax Convention.
The book is a result of

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a research project
conducted at the

Department for Austrian
and International Tax
Law at the University of
Economics and Business
Administration in

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Vienna. The project's
aim was to produce a
draft multilateral tax
treaty modelled on the
OECD Model Income Tax
Convention, whilst
examining in detail

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difficulties that arise
in connection with the
multilateralisation of
the OECD Model. The
expert papers also
present a detailed
analysis of the

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arguments for and
against the conclusion
of a multilateral tax
treaty, and of the
various European law
issues that arise in
this context.

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Model Tax Convention on
Income and on Capital
2008

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

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

Condensed version
A Study of Article 2 of
the OECD Model Tax

Where To Download Model Tax Convention On Income And On Capital Condensed Version Conventions

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

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Tax Convention on Income and on Capital as adopted by the OECD Council on 22 July 2010. This is the tenth edition of the condensed version of the "OECD Model Tax Convention on Income and on Capital". It

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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... It has long been recognised

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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

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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

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international juridical double
taxation.

(updated as ...)

Introduction, model convention,
commentary

Model Tax Convention on
Income and on Capital:

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2017 Edition 2017 Volume 2017
2002 Reports Related to the
OECD Model Tax Convention
Multilateral Tax Treaties
Electronic edition of the 2008
OECD Model Tax Convention and
the commentaries on each individual

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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,

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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.

This publication is the tenth edition
of the full version of the OECD

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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, ...

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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

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establishment and the home office
or another permanent establishment
in a third country.

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

Model Tax Convention on Income

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and on Capital 2014 (Full Version)
2017 Edition 2017 Volume 2017
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on Income and Capital 1977
Model Tax Convention on Income
and on Capital 2017 (Full Version)
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2000

*The United Nations Model
Double Taxation*

Convention between

Developed and Developing

Countries: 2017 Update

is a publication geared

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*towards the
international community
especially developing
countries and countries
with economies in
transition. This new
revision of the UN Model*

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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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*bilateral double tax
treaties reflecting
their current
circumstances and policy
priorities. The Model
recognizes that to avoid
double taxation of*

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*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*

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appropriate share of

taxing rights to

developing countries.

The Model also promotes

cooperation to deal with

tax avoidance and

evasion.

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*This publication
includes three recent
reports from the
Committee on Fiscal
Affairs which led to
changes to the OECD
Model Tax Convention on*

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Income and Capital.

*These consider: how to
address situations where
it would seem
inappropriate to grant
the benefits of tax
treaties; types of*

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*electronic commerce
payments under tax
conventions; and a
number of issues
regarding the
application and
interpretation of the*

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*permanent establishment
definition found in*

*Article 5 of the
Convention.*

*The OECD Model Tax
Convention provides the
basis for the*

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*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*

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

"Taxes Covered"

2000 Edition

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OECD Model Tax

***Convention on Income and
on Capital***

***Signed at Canberra on
September 27, 2001,***

***Amending the Convention
Between the United***

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*States of America and
Australia with Respect
to Tax on Income Signed
at Sydney on August 6,
1982*

This 1998 edition of the
Model Tax Convention:

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Condensed Version has
been superceded by more
recent editions. This
publication is the third
edition of the condensed
version of another OECD
publication entitled

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Capital Condensed Version
Model Tax Convention on
Income and on ...

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

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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,

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but without the
historical notes.

This publication is the
ninth edition of the
full version of the OECD
Model Tax Convention on
Income and on Capital.

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This full version
contains the full text
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Convention on Income and
on Capital as it read on
15 July 2014.

Model tax convention on

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income and on capital.

2017 Edition 2017 Volume 2017
1. Introduction, model
convention, commentary
Department of the
Treasury Technical
Explanation of the
Protocol Between the

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Government of the United
States of America and
the Government of
Australia

Model Tax Convention on
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Condensed Version 2008

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2017 Edition 2017 Volume 2017

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Income and on Capital:
Condensed Version 2017
Model Tax Convention on
Income and on Capital:
Non- member countries'
positions, previous

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reports, appendices

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

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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

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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

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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

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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

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2017 Edition 2017 Volume 2017

areas of text; and cut and paste capabilities. The full-length version is also produced in a loose-leaf format to accommodate regular updates.

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

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

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Capital Vol I and II

Department of the Treasury

Technical Explanation of the

Convention Between the

Government of the United States

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of America and the Government
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of Iceland