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## Introduction to the Law of Double Taxation Conventions

Michael Lang

Introduction to 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 be also of great help for tax experts who wish to know more about double taxation conventions, and 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 DTCs and their effects, the interpretation of double taxation conventions and treaty abuse. Further, the handbook analyses all provisions of the OECD and UN Model Tax Conventions on Income and on Capital and the OECD Model Convention on Estate, Inheritance and Gift Taxes.

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