

Preface

For many years now I have been holding lectures on the law of double taxation conventions. In the course of my teaching activities I have also developed relevant course materials. In 1997, these materials were compiled in a small book, which I first published in German. In 2002, the second edition of this book was released. From its conception, the book was aimed to provide both students and practitioners with the basic issues of the system and the application of double taxation conventions.

Originally published in German, the book now serves as a basis for this volume. It has been fundamentally edited and modified. Not only were the developments in international tax law that have occurred during the past 8 years incorporated but the contents of the book were also globalized: The book will be useful for all students and practitioners who are dealing with questions of double taxation conventions – irrespective of their national background. The book therefore does not consider one jurisdiction in particular but rather takes examples from a wide range of different countries and their jurisdictions. I hope that in this way it can be of help and use for students and practitioners from all around the world.

I would like to thank the entire team of the Institute for Austrian and International Tax Law that has considerably supported me over several months in the course of this project. Especially, the research and teaching associates Veronika Daurer and Oliver-Christoph Günther and the research associates Francesco Avella and Shauna Pitman have worked intensively towards the publication of this book. I would like to thank them with all my heart for their excellent engagement and efforts as well as for their numerous critical remarks which have substantially enriched the contents of the book. Moreover, I am grateful to the publishing houses Linde (Vienna) and IBFD (Amsterdam), who have taken over this publication project. I am happy about this cooperation, which will ensure that the book will be globally available.

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