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Special Features of the UN Model Convention

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The UN Model Convention has a significant influence on international tax treaty practice and in contrast to the OECD Model, focuses specifically on tax treaty policies for developing countries. In addition, the UN Model Convention aims at giving more weight to the source principle.

This book contains the master's theses of the full-time LL.M. program 2018–2019. Its authors and editors focus on the unique features of the UN Model Convention, which are explored in detail. This is supplemented with an evaluation of the function and relevance of the UN Tax Committee in the international tax policy discussion and with an analysis of the influences of the OECD's BEPS project on the UN Model.

The editors

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