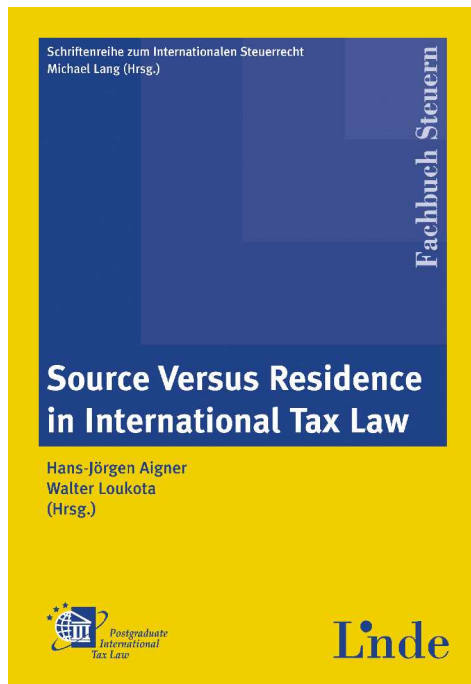


# Ideas of source taxation and world wide taxation in an international context



The allocation of the right to tax certain income between the state of source and the state of residence is of significant importance in the field of International Tax Law. The OECD Model Tax Convention provides for different definitions of sources of income and the principles of profit attribution. The interactions of the taxing rights of the source state and the residence state under the OECD Model Tax Convention need a close examination, undertaken in the present volume. Furthermore, EC law and its fundamental freedoms as well as recent secondary European law, such as the Savings Directive or the Interest and Royalties Directive, need to be taken into account nowadays, when analysing the allocation of taxing rights. This framework served as a basis for the analysis of recent developments in the field of International Tax Law in the present volume.

Editors:

Dr. Hans-Jürgen Aigner is lecturer at the Institute for Austrian and International Tax law of the Vienna University of Economics and Business Administration and Associate in an international law firm.

Mag. Walter Loukota is lecturer at the Institute for Austrian and International Tax law of the Vienna University of Economics and Business Administration and Associate in an international tax accounting firm.

2005, IStR Band 38, 628 Seiten, kart.  
ISBN 3-7073-0764-6  
Einzelpreis: EUR 118,- (A) / EUR 114,80 (D) / SFR 186,- (CH)  
Im Abo der IStR: EUR 94,40 (Ö) / EUR 91,80 (D) / SFR 149,- (CH)

## Bestellschein Fax +43 (1) 246 30-23

Ich / Wir bestelle(n) hiermit umgehend direkt durch den Linde Verlag Wien GmbH, Scheydgasse 24, 1210 Wien,  
T: +43 (1) 246 30 0, e-Mail: office@lindeverlag.at, www.lindeverlag.at

Source versus Residence in International Tax Law

Aigner / Loukota (Hrsg.), ISBN 3-7073-0764-6

..... Ex. Einzelpreis EUR 118,- (A) / EUR 114,80 (D) / SFR 186,- (CH)

..... Ex. im Abo der IStR EUR 94,40 (Ö) / EUR 91,80 (D) / SFR 149,- (CH)

Preise inkl. 10% Mwst. Preisänderungen und Irrtum vorbehalten. Der Betrag (zzgl. Porto) wird nach Erhalt der Sendung überwiesen.

Kundennummer: ..... Firma:.....  
Branche: ..... Funktion: ..... Abteilung:.....  
Mitarbeiteranzahl:  bis 50  50–100  100–200  über 200, bitte Anzahl:.....  
Name:.....  
Straße: ..... PLZ: ..... Ort:.....  
Telefon: ..... Fax:.....  
E-Mail: ..... Newsletter:  ja  nein  
Datum: ..... Unterschrift: .....  
Handelsgericht Wien, FB-Nr.: 102235X, ATU 14910701, DVR: 000 2356

Tel.: +43 (1) 24 630 – 0  
Fax: +43 (1) 24 630 – 23

office@lindeverlag.at  
www.lindeverlag.at

Scheydgasse 24  
1210 Wien

**Linde**