Klaus Vogel on Double Taxation Conventions
4th revised edition


Edited by Ekkehart Reimer and Alexander Rust
In a rapidly developing field, how can you keep pace with the latest developments?

Find the answers you need with the enhanced and expanded *Klaus Vogel on Double Taxation Conventions*.

Double Tax Conventions (DTCs) raise many interpretational questions but the 4th edition of the market leading *Klaus Vogel on Double Taxation Conventions* delivers the answers. Be guided by the new international author team whose coverage and analysis allows you to navigate this area of international taxation with confidence. The editors, Professors Ekkehart Reimer and Alexander Rust, have worked with the late Professor Vogel as well as a new international team of top experts to completely update and enhance the content.

**Updated and comprehensive coverage**
- In-depth analysis of the OECD and UN models, as well as their practical implications
- Extended coverage of tax treaties, including important treaties between OECD and BRIC countries

**Practical guidance that you can trust**
- Analysis of the latest treaty case law from all around the world
- Informative guides explaining the main features of DTC practice of major countries
- Special sections highlighting divergent country practice

**Comprehensive resource to meet all your knowledge requirements**
- Over 2,000 pages long
- Easy to use and follows the OECD Model convention, with marginal numbers and cross-references immediately guiding the reader to the relevant paragraphs.

*Klaus Vogel on Double Taxation – 4th edition* has been extensively updated to continue to provide practical answers and expert commentary on all areas of double taxation. It remains the essential resource for the international tax practitioner.

Know. Right. Now.
Key Features include:

- Developed for international tax practitioners - the editors worked with the late Professor Vogel and the new author team to update the title to reflect the current information needs of the international audience.
- Benefit from practical answers and expert guidance from an author team that includes leading experts from around the world.
- Comprehensive coverage of tax treaties and case law, including important treaties between OECD and BRIC countries.
- Supports full understanding of this complicated area by providing deep analysis of the OECD and UN models, as well as the implementation of these models in practice.
- The only research resource you need – the new edition is over 2,000 pages long and contains full international coverage and analysis of DTCs, including those of emerging countries.
- Enhance your global understanding - the extended international coverage of the 4th edition includes reports on DTC practice of the following countries: Austria, Brazil, Canada, France, Germany, India, Japan, Netherlands, Switzerland, United Kingdom and the United States. Their national models and networks of bilateral DTCs are considered in special sections on divergent country practice.

TABLE OF CONTENTS:

Introduction
Chapter I. Scope of the Convention
  Article 1. Persons Covered
  Article 2. Taxes Covered
Chapter II. Definitions
  Article 3. General Definitions
  Article 4. Resident-Residence
  Article 5. Permanent Establishment
Chapter III. Taxation of Income
  Article 6. Income from Immovable Property
  Article 7. Business Profits
  Article 8. Shipping, Inland Waterways Transport and Air Transport
  Article 9. Associated Enterprises
  Preface to Articles 10-12
  Article 10. Dividends
  Article 11. Interest
  Article 12. Royalties
  Article 13. Capital Gains
  Article 14. Independent Personal Services
  Article 15. Income from Employment
  Article 16. Directors’ Fees
  Article 17. Entertainers and Sportspersons
  Article 18. Pensions
  Article 19. Government Service
  Article 20. Students
  Article 21. Other Income
Chapter IV. Taxation of Capital
  Article 22. Capital
Chapter V. Methods for Elimination of Double Taxation
  Article 23 A. Exemption Method
  Article 23 B. Credit Method
Chapter VI. Special Provisions
  Article 24. Non-Discrimination
  Article 25. Mutual Agreement Procedure
  Article 26. Exchange of Information
  Article 27. Assistance in the Collection of Taxes
  Article 28. Members of Diplomatic Missions and Consular Posts
  Article 29. Territorial Extensions
Chapter VII. Final Provisions
  Article 30. Entry into Force
  Article 31. Termination
  Index

The 4th edition of Klaus Vogel on Double Taxation Conventions is the complete DTC research resource for international tax practitioners – order your copy today.

This publication is also available online, as part of www.KluwerTaxLaw.com
Find out more and start your free trial.

Find out more about our NEW Kluwer International Tax Blog.
Go to www.kluwertaxlawblog.com

February 2015, 2000 pp. Hardcover
ISBN: 9789041122988
Price:
EUR 400.00 / GBP 320.00 / USD 520.00
Two – volume set
Order Form

<table>
<thead>
<tr>
<th>Quantity</th>
<th>ISBN</th>
<th>Title</th>
<th>EUR</th>
<th>GBP</th>
<th>USD</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>9789041122988</td>
<td>Klaus Vogel on Double Taxation Conventions - 4th revised edition</td>
<td>400.00</td>
<td>320.00</td>
<td>520.00</td>
</tr>
</tbody>
</table>

Prices in Euro are definite for customers outside the United Kingdom (GBP) and North, Central & South America (USD). Shipping & Handling is not included, please visit www.kluwerlaw.com for more information. Prices are subject to change without notice.

Delivery Details Please enter details in BLOCK CAPITALS

☐ Mr  ☐ Mrs  ☐ Miss  ☐ Ms  ☐ Dr  ☐ Prof  ☐ Other
First Name: ____________________________________________
Family Name: __________________________________________
Job Title: _____________________________________________
Company: _____________________________________________
Address: ______________________________________________
Post/Zip Code: _________________________________________
City: _________________________________________________
Country: ______________________________________________
Telephone: ____________________________________________
Fax: __________________________________________________
Email: ________________________________________________
Website: ______________________________________________
For companies resident in EU member states, please quote your VAT/TVA/IVA/MWSt/BTW/MOMS number ______________________
☐ Please tick this box if you wish to receive offers and information on new products from Wolters Kluwer
☐ As a service to our clients, we occasionally make our subscriber lists available to organisations whose products or services we feel may be of interest. If you do not wish to receive such mailing, please tick the box.

Payment Options

☐ I enclose a cheque for EUR/GBP/USD _____________
Made payable to Kluwer Law International

☐ Credit Cards / Charge Cards: Please Debit EUR/USD/GBP _____________ from my card:
- Visa
- Master Card
- American Express
Card Account Number: __________________________________________
Expiry date: _____________ Card Security Code/ CSC/CVC (mandatory) _____________
Name of cardholder: _____________________________________________
Signature __________________________________ Date _____________
Registered cardholder’s name and address – If different from delivery address

☐ Bank Transfers:
For information on bank transfers please contact telephone +31172 641 562

Important Notes
- Please ensure that you quote your company and the products ordered when instructing your bank.
- Please enclose a copy of your instructions to the bank with your order.

Complete your order today, then...

Customers in UK, Europe, Asia, Australia and the rest of the world
Fax +44 1767 601640
Tel +44 1767 604958
Email marketing@kluwerlaw.com

Customers in Canada
Fax 416 224 2243
(toll free fax 800 461 4131),
Tel 416 224 2248
(toll free 800 268 4522)
Email cservice@cch.ca

Customers in the U.S. or in Latin America
Fax +1 (301) 644 3550
Tel +1 (800) 638 8437
Email Aspen-Sales@wolterskluwer.com

Order online at www.kluwerlaw.com

Order Code: KLI 1650