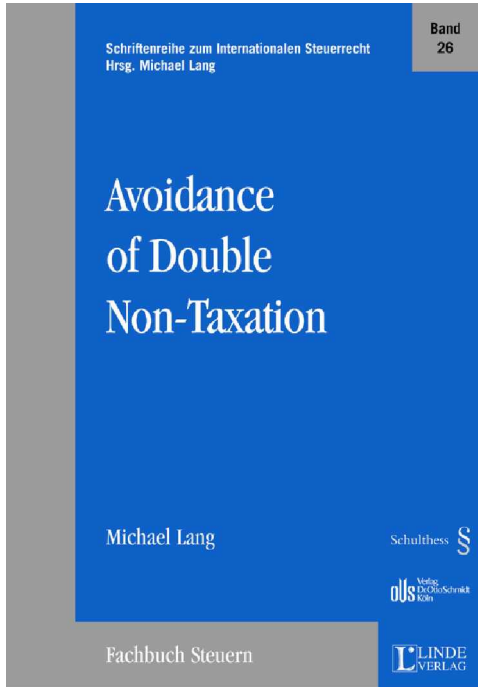


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Tax treaties are concluded to avoid double taxation. The effects these treaties trigger frequently go beyond double taxation. In practice, tax treaties may also lead to cases of double non-taxation.

In several situations double non-taxation can result from the application of a tax treaty. Double non-taxation is generally considered to be an undesirable effect resulting from the application of a tax treaty. Therefore, several approaches have recently been developed to avoid this undesirable result. The OECD Committee on Fiscal Affairs dealt with that issue when the OECD Model Convention and the Commentaries were modified, tax treaty negotiators insert certain specific provisions to avoid non-taxation in specific situations in bilateral tax treaties, and tax authorities very often try to avoid non-taxation by having that purpose in mind when applying a certain tax treaty provision.

19 National Reports from nearly all EU countries as well as Switzerland, the Czech Republic, Latvia, Poland, Russia, and Slovakia dealt with this topic and have been compiled and published in this volume.

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