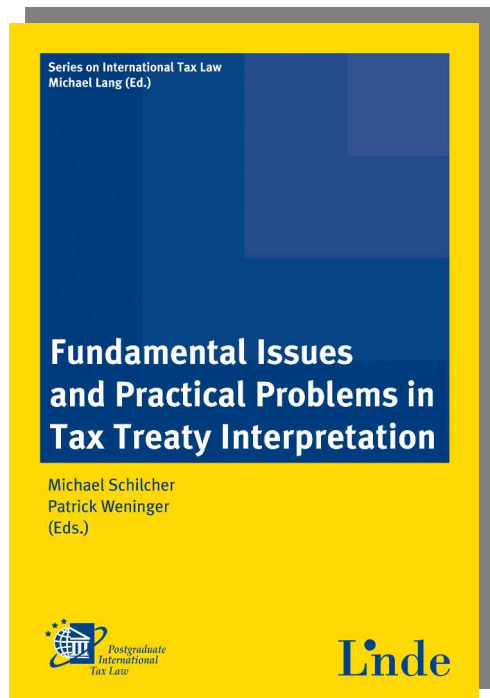


# Fundamental Issues of Tax Treaties



Even though the issue of tax treaty interpretation is probably as old as tax treaty law itself, the contributions in this book clearly show that this topic is not outmoded at all! On the contrary, solving the many problems increasingly triggered by the growing together of countries in a globalized world seems more than ever to require a profound knowledge of a lawyer's toolbox of interpretation techniques. As we are aware of this, the volume deals in Part I with general principles of tax treaty interpretation, including also many general issues of international law and especially treaty law. Part II is dedicated to specific tax treaty provisions that trigger particularly interesting questions of interpretation. Finally, Part III is concerned with situations in which states disagree on the interpretation of tax treaties.

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