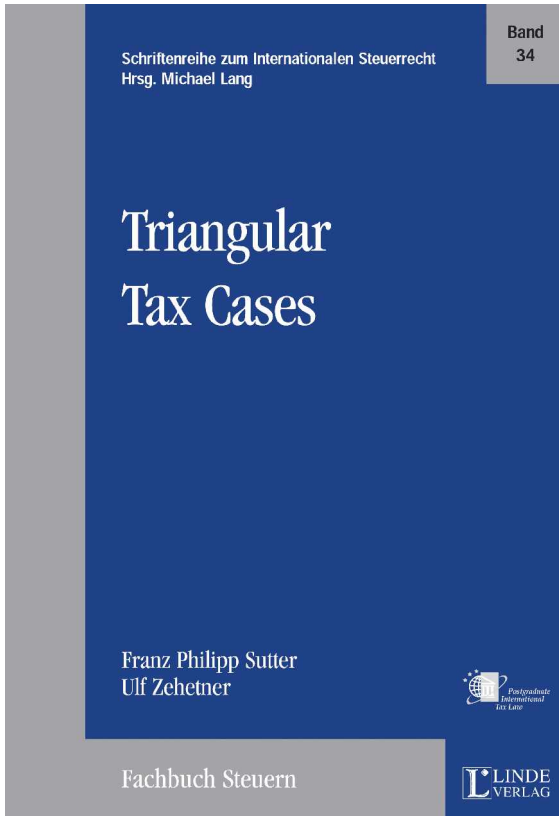


# Triangular Constellations in International Tax Law!

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- Triangular Cases involving Third Country Permanent Establishments
- Triangular Cases involving Dual Resident Companies
- The Impact of Trilateral Situations on the Organization
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In today's globalized world trilateral taxing situations are often the result of business necessities and can't be avoid – regardless of possible tax difficulties resulting from the application of *bilateral* Double Tax Conventions to *triangular* situations. This volume covers all major triangular constellations, ie cases involving third country permanent establishments, cases of dual resident corporations and cases reflecting the risen mobility of individuals travelling through various countries without a fixed working place. The complex legal issues pertaining to these forms of international business engagements are explained in a comprehensible way and illustrated by case studies. Moreover, horizontal treaty issues like the relevance of the Most-Favoured-nation-Concept or the experiences with special anti-abuse clauses are depicted and the possible use of domestic tools such as group taxation or holding structures in triangular situations is explained. The volume is directed at both tax scientists and practitioners.

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