

Interpretation and Application of Tax Treaties

By Ned Shelton



Interpretation and Application of Tax Treaties is a new unprecedented title from Tottel Publishing giving practical guidance on the interpretation of tax treaties. Written from a planning perspective, this concise title aims to answer common questions arising from the application of tax treaties in a succinct way, while not diluting the treaties' complexity.

Interpretation and Application of Tax Treaties is presented in a clear and comprehensive format, with easy-to-follow chapters, and includes the latest and most up-to-date information available on the OECD Model Conventions as well as:

- Over 650 pages covering numerous jurisdictions
- An innovative case studies section
- Coverage of the method of interpretation of treaties in several countries
- A comprehensive index allowing you to find the information you require quickly

No other publication on the market covers the subject in such a practical manner making **Interpretation and Application of Tax Treaties** an essential building block for all international tax practitioners.

Contents

1. Introduction
2. Domestic tax law of relevance to the application of tax treaties
3. The OECD model
4. Interpretation of tax treaties
5. Application of selected important treaty provisions
6. Domestic and treaty-based anti-avoidance measures
7. Hybrid entities and partnerships
8. Hybrid financing and financial issues
9. Special issues
10. Inheritance tax treaties
11. Case studies

About the Author

Ned Shelton is the managing partner of Sheltons, an independent international tax advisory firm located in Copenhagen, Denmark. Ned was named as one of Denmark's top five tax advisers by "**International Tax Review**".

Price: EUR 145.00
ISBN: 0406958459
Published: September 2004

To order your copy please complete and fax this coupon to Sheltons +45 45 46 10 89 or send your order per e-mail to J.Christiansen@sheltons-tax.dk

ORDER FORM – INTERPRETATION AND APPLICATION OF TAX TREATIES

Yes, I would like to order _____ copies
of Interpretation and Application of Tax
Treaties by Ned Shelton
ISBN 0406958459
Price EUR 145

Please invoice me for EUR _____ and
international postage

Name:
Title:
Organisation:
Address:
Postcode
Country
Telephone:
E-mail address: