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Non-Discrimination in International Tax Law (Series on International Taxation)

Kees Van Raad

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Kees Van Raad : Non-Discrimination in International Tax Law (Series on International Taxation) before purchasing it in order to gauge whether or not it would be worth my time, and all praised Non-Discrimination in International Tax Law (Series on International Taxation):

Nondiscrimination in International Tax Law provides a discussion of the various restrictions which States must observe in taxing foreign persons. The author analyzes in-depth the restrictions imposed by the nondiscrimination clauses of Article 24 of the 1963 and 1977 OECD Model Double Taxation Conventions. In addition, attention is given to the deviations from these model clauses in the tax treaties concluded by the Netherlands and by the United States. The book includes a discussion of the tax-orientated national treatment and most favored nation clauses in Dutch and US commercial treaties. As the existing treaty nondiscrimination clauses suffer from a lack of consistency and underlying philosophy, in the final chapter an attempt is made to develop a comprehensive approach to equality in tax treatment of foreign persons. This title is published as number 6 in the Series on International Taxation

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