

Veronika Daurer

Tax Treaties and Developing Countries

Series
on International
Taxation

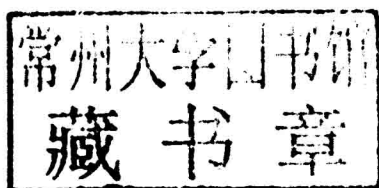
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Tax Treaties and Developing Countries

Series on International Taxation

VOLUME 44

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Preface

The book at hand is based on my doctoral thesis which was written during my time as research and teaching associate at the Institute for Austrian and International Tax Law at WU Vienna University of Economics and Business. I would like to thank my supervisor Prof. Dr Dr h.c. Michael Lang; I owe to him my interest in tax treaties and international tax law, which he already awakened during my period as a diploma student. He supported me, gave me valuable feedback and guided me through the several phases of my thesis. Thanks also go to Prof. Mag. Dr Eva Eberhartinger, LL.M. who has accepted the role of my second supervisor.

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Vienna, July 2013

Veronika Daurer

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List of Abbreviations

ACP	African, Caribbean, and Pacific Group of States
AOA	Authorized OECD Approach
APTБ	Asia-Pacific Tax Bulletin (periodical)
Art.	Article
ATAF	African Tax Administration Forum
ATPC	African Trade Policy Center
BAO	Bundesabgabenordnung (Austrian general tax code)
BEL	Belgium
BRICS	Acronym for Brazil, Russia, India, China and South Africa
BTR	British Tax Review (UK periodical)
Bull. for Int'l Tax.	Bulletin for International Taxation
BUR	Burundi
CCCTB	Common Consolidated Corporate Tax Base
CEN	Capital Export Neutrality
CFC	Controlled Foreign Company
chap.	Chapter
CIN	Capital Import Neutrality
COMESA	Common Market for Eastern and Southern Africa
CON	Capital Ownership Neutrality
CS	Contracting State
d.	day
DBA	Doppelbesteuerungsabkommen (German for double taxation conventions)
Doc.	Document
Double Tax. Conv.	Double Taxation Conventions
DR Congo	Democratic Republic of the Congo
DStZ	Deutsche Steuerzeitung (German periodical)

DTA	Double Taxation Agreement
DTAA	Double Tax Avoidance Agreement
DTC(s)	Double Taxation Convention(s)
e.g.	example given
EAC	East African Community
ECOSOC	(UN) Economic and Social Council
ed(s).	editor(s)
ed.	edition
Einl.	Einleitung (German for introduction)
Et al.	et alii (and others)
Et seq.	et sequens (and the following)
etc.	et cetera (and so forth)
ETH	Ethiopia
EU	European Union
EVI	Economic vulnerability index
FATCA	(US') Foreign Account Tax Compliance Act
FDI	Foreign Direct Investment
FN	footnote
FRA	France
GAAR	General Anti-abuse Rule
GNI	Gross National Income
GNP	Gross National Product
Gvnmnt.	Government
HAI	Human Assets Index
HDI	Human Development Index
i.a.	inter alia (amongst others)
i.e.	id est (that is)
IBFD	International Bureau for Fiscal Documentation
Ibid.	Ibidem (in the same place)
IFA	International Fiscal Association
IGAD	Intergovernmental Authority of Development
IMF	International Monetary Fund
Int'l Law Journal	International Law Journal
Int'l Lawyer	International Lawyer (US periodical)
Int'l Tax and Pub. Fin.	International Tax and Public Finance (periodical)
Int'l Tax J.	International Tax Journal
introd.	Introduction
IOC	Indian Ocean Commission
IStr	Internationales Steuerrecht (German periodical)
ITA	Income Tax Act
J. Dev. Stud.	Journal for/of Development Studies
KEN	Kenya
LDC(s)	Least Developed Country (Countries)

LIC	Low Income Country
LOB	Limitation on Benefits
LoN	League of Nations
m.no.	marginal number
MAD	Madagascar
MAL	Malawi
MAP	Mutual Agreement Procedure
MAY	Malaysia
MFN	Most-Favoured-Nation
Mio.	Millions
MNE	Multinational Enterprise
mo.	month
MOZ	Mozambique
Mr	Mister
Nat'l Tax J.	National Tax Journal
N.Y.U.J. Int'l L. & Pol.	New York University Journal for International Law and Policy
No.	number
NYU Law Rev.	New York University Law Review (US American periodical)
ODA	Official Development Assistance
OECD Comm.	OECD Commentary
OECD	Organisation for Economic Co-operation and Development
OEEC	Organization for European Economic Co-operation
p.	page
Para.	Paragraph
PE	permanent establishment
POR	Portugal
pp.	pages
prop'y	property
Prot.	Protocol
PwC	Pricewaterhouse Coopers
Queen's L.J.	Queen's Law Journal
regist'n	registration
RIW/AWD	Recht der internationalen Wirtschaft/Außenwirtschaftsdienst (German periodical)
RWA	Rwanda
S4TP	South-South Sharing of Successful Tax Practices for Development
SADC	Southern African Development Community
SAS	Scandinavian Airlines
Sept.	September

List of Abbreviations

SWI	Steuer und Wirtschaft International (Austrian periodical)
TAN	Tanzania
TIEA	Tax Information Exchange Agreement
TLR	Tax Law Review
U.B.C. L. Rev.	University of British Columbia Law Review (US American periodical)
UGA	Uganda
UK	United Kingdom
UN Comm.	UN Commentary
UN DESA	United Nations Department of Economic and Social Affairs
UN	United Nations
UNCTADstat	Statistical database of the United Nations Conference on Trade and Development
UNDP	United Nations Development Program
UNIDO	United Nations Industrial Development Organization
UN-OHRLLS	United Nations – High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
US	United States
USD	US Dollar
VCLT	Vienna Convention on the Law of Treaties
Vol.	volume
vs.	versus
y.	year
ZAM	Zambia
ZIM	Zimbabwe

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