Michael Lang

Introduction to the Law of Double Taxation Conventions

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Content

List of court cases

	m.no.
AT (Austria)	
VwGH (*Verwaltungsgerichtshof*) 25 Feb. 1970, 1001/69; ÖStZB 1970, 122	215
VwGH (*Verwaltungsgerichtshof*) 22 Mar. 1991, 90/13/0073; ÖStZB 1991, 531; also available at www.ris.bka.gv.at	215
VwGH (*Verwaltungsgerichtshof*) 31 Jul. 1996, 92/13/0172; available at www.ris.bka.gv.at; AT, VwGH 31 Jul. 1996, TTCL IBFD	89, 118
VwGH (*Verwaltungsgerichtshof*) 10 Dec. 1997, 93/13/0185; available at www.ris.bka.gv.at; AT, VwGH 10 Dec. 1997, TTCL IBFD	149
VwGH (*Verwaltungsgerichtshof*) 21 May 1997, 96/14/0084; available at www.ris.bka.gv.at; AT, VwGH 21 May 1997, TTCL IBFD	89
VwGH (*Verwaltungsgerichtshof*) 20 Sep. 2001, 2000/15/0116; available at www.ris.bka.gv.at; AT, VwGH 20 Sep. 2001, TTCL IBFD	89
AU (Australia)	
FCA (Federal Court) 10 Oct. 2008, *Virgin Holdings SA v. Federal Commissioner of Taxation*; AU, FCA 10 Oct. 2008, TTCL IBFD	231
FCA (Federal Court) 3 Feb. 2009, *Undershaft (No. 1) Ltd. v. Federal Commissioner of Taxation*; 11 ITLR 4 (2009); AU, FCA 3 Feb. 2009, TTCL IBFD	231
CA (Canada)	
FCA (Federal Court of Appeal) 19 Oct. 1998, *Cudd Pressure Control Inc. v. Her Majesty the Queen*; CA, FCA 19 Oct. 1998, TTCL IBFD	104
FCA (Federal Court of Appeal) 15 Mar. 2002, *Wolf v. Her Majesty the Queen*; [2002] 3 CTC 3; CA, FCA 15 Mar. 2002, TTCL IBFD	335
TCA (Tax Court of Canada) 18 Aug. 2006, *MIL Investments SA v. Her Majesty the Queen*; TCC 460; CA, TCA 18 Aug. 2006, TTCL IBFD	99
FCA (Federal Court of Appeal) 18 Aug. 2006, *Hertel v. MNR*; 93 DTC	216
FCA (Federal Court of Appeal) 26 Feb. 2009, *Prévost Car Inc. v. Her Majesty the Queen* CA; FCA 26 Feb. 2009, TTCL IBFD	285
CZ (Czech Republic)	
NSS (*Nejvyšší Správní Soud*) 10 Feb. 2005, 2Afs 108/2004–106; 8 ITLR 2 (2006) 178 et seq.; CZ, NSS 10 Feb. 2005, TTCL IBFD	297
ES (Spain)	
TEAC (*Tribunal Económico-Administrativo Central*) 17 Apr. 2008, 3604/2006; ES, TEAC 17 Apr. 2008, TTCL IBFD	121

UK (United Kingdom)

USA (United States of America)

ECJ (European Court of Justice)

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Preface

The first edition of this book was published in June 2010. Since then, legislation, case law and academic discussion have developed further.

Accordingly, this book takes these new developments into account: We were able to deal with the new UN Model published in 2011, the latest version of article 7 of the OECD Model published in 2010, the on-going discussions relating to bank secrecy, the question of an effective exchange of information and the beneficial ownership concept.

I would like to thank the entire team of the Institute for Austrian and International Tax Law that has considerably supported me over several months in the course of this project. Especially, research and teaching associates Eline Huisman and Markus Seiler and DIBT (Doctoral Program in International Business Taxation) collegiates Raffaele Petruzzi and Daniel Fuentes Hernández have worked intensively towards the publication of this book. I would like to thank them with all my heart for their excellent commitment and efforts as well as for their numerous critical remarks that have substantially enriched the contents of this book. Moreover, I am grateful to the publishing houses Linde (Vienna) and IBFD (Amsterdam), who have taken over this publication project. I am happy about this cooperation, which will ensure that the book will be available globally.

Vienna, January 2013 *Michael Lang*