

*Double Taxation
Conventions
and
International
Tax Law*

SECOND EDITION

PHILIP BAKER



Sweet & Maxwell

**DOUBLE TAXATION
CONVENTIONS
AND
INTERNATIONAL TAX LAW**

First Edition
(Published as *Double Taxation Agreements*
and *International Tax Law*)

1991

Published in 1994 by
Sweet & Maxwell Limited of
South Quay Plaza, 183 Marsh Wall, London E14 9FT
Computerset by Wyvern Typesetting, Bristol
Printed and bound in Great Britain by Hartnolls Ltd., Bodmin

British Library Cataloguing in Publication Data

A catalogue record for this book is available
from the British Library

ISBN 0-421-493704

All rights reserved.

No part of this publication may be
reproduced or transmitted, in any form
or by any means, electronic, mechanical, photocopying,
recording or otherwise, or stored in any retrieval
system of any nature, without the written permission
of the copyright holder and the publisher,
application for which shall be made to the publisher.

The index was prepared by Moira Greenhalgh

No natural forests were destroyed to make this product; only
farmed timber was used and replanted

©
Philip Baker
1994

AUSTRALIA

The Law Book Company
Brisbane . Sydney . Melbourne . Perth

CANADA

Carswell
Ottawa . Toronto . Calgary . Montreal . Vancouver

Agents:

Steimatzky's Agency Ltd., Tel Aviv;
N.M. Tripathi (Private) Ltd., Bombay;
Eastern Law House (Private) Ltd., Calcutta;
M.P.P. House, Bangalore;
Universal Book Traders, Delhi;
Aditya Books, Delhi;
MacMillan Shuppan KK, Tokyo
Pakistan Law House, Karachi, Lahore

**DOUBLE TAXATION CONVENTIONS
AND
INTERNATIONAL TAX LAW**

**A Manual on the OECD Model
Tax Convention on
Income and on Capital of 1992**

Second Edition

by

PHILIP BAKER

of Gray's Inn

Barrister

**LONDON
Sweet & Maxwell
1994**

INTRODUCTION

The publication of this second edition has been prompted primarily by the appearance of the 1992 OECD Model. While the changes to the Model Articles and the Commentary in 1992 were relatively limited, and had been largely forecast by interim reports of the OECD Committee on Fiscal Affairs, it seemed appropriate for a new edition to include the 1992 Model. This book contains the Model as published in 1992, together with Commentary and with the French text (which has equal standing as a text of the Committee on Fiscal Affairs). The Notes under each of the Articles contain a short description of the major changes from the 1977 Model to the 1992 OECD Model.

There have been several other significant developments since the first edition appeared in 1991. The publication in English translation of Professor Klaus Vogel's *Doppelbesteuerungsabkommen*¹ deserves particular mention. The book is a store house of information and analysis on double taxation conventions. The last few years have also seen a continuing increase in the number of court decisions on tax treaties from around the world. This edition contains references to more than 80 new decisions, mostly from superior courts and mostly decided since the last edition was published. Several dozen more cases were rejected for inclusion.

As in the first edition, the inclusion of cases in the Notes has been highly selective; cases on provisions of treaties which differed significantly from the OECD Model have been excluded, as have cases which did not appear to establish general principles. For comprehensive coverage of decisions and rulings on tax treaties, the reader is strongly recommended to consult Michael Edwardes-Ker's excellent work *International Tax Treaties Service*².

Aside from including the 1992 OECD Model and updating the cases, this edition also contains several new sections, primarily in the Introductory Topics; these include material on European Community Law and tax treaties, state succession and tax treaties, and some issues of procedure. Also, a very basic explanation of the working of tax treaties has been included in Introductory Topic B.

¹ Klaus Vogel, *Double Taxation Conventions* (Kluwer, 1991, Deventer), here abbreviated simply as "Vogel".

² (In-Depth Publishing, Dublin, looseleaf), referred to here as "TTS".

INTRODUCTION

There are many people I should like to thank for their assistance. My colleagues at Grays Inn Chambers have posed stimulating (and, generally, unanswerable questions) about tax treaties. Professors David Williams, John Avery Jones and Brian Houghton (with whom I have taught International Tax Law at London University) have also stimulated much discussion and reflection; also my thanks to the students on this course over the past years. I am very grateful to those who have supplied me with the originals of foreign court decisions, particularly John Avery Jones, Marc van Grimbergen, David Hinds, Eamonn McGregor and Robert Mikelsons. My thanks also to Elizabeth Allen, Jane Georgitsis, Rachel Hickman and Stephanie Talbot, all of whom had a hand in the typing. Thanks also to my parents for encouragement, and to the team at Sweet and Maxwell for their patience. Finally, more than thanks to my wife Bing-Sum, who alone knows just how taxing I can be. Needless to say, all errors and omissions are my responsibility and not that of any of the above.

The law is stated, so far as possible to confirm, as at May 1, 1993. Certain cases reported after that date have been included, however.

The first edition was dedicated to Wang Dan, Chinese student leader, who was sentenced to four years imprisonment for his part in the peaceful, pro-democracy movement of 1989. Wang was released in early 1993. This edition is dedicated to Wang Jun-tao, Chen Zi-ming and the lesser known activists of 1989 who are still languishing in prisons and labour camps.

P.B.

Gray's Inn
September, 1993

TABLE OF CASES

AUSTRALIA

E. S. & A. Bank Ltd. <i>v.</i> F.C.T. (1969) 69	
A.T.C. 4,069	C-06, 7-06, 11-07
Case 23/93 (1993) 93 A.T.C. 288	5-13
Case L.23 (1979) 79 A.T.C. 110	10-04
Case M.97 (1980) 80 A.T.C. 687	11-07
Case N.25 (1981) 81 A.T.C. 138	20-09
F.C.T. <i>v.</i> Robinson (1992) 92 A.T.C. 4,424	C-06, 17-03
F.C.T. <i>v.</i> Sherritt Gordon Mines Ltd. (1977) 17 A.L.R. 607;	
[1977] A.T.C. 4,365	C-23, C-26, 12-07
Thiel <i>v.</i> F.C.T. (1990) 90 A.T.C. 4,717	C-05, C-06, C-12,
	C-13, C-30, 3-05, 5-04, 7-04

BOTSWANA

Transvaal Associated Hide and Skin Merchants (Pty) Ltd. <i>v.</i>	
Collector of Taxes, Botswana (1967) S.A.T.C. 97 ..	5-05, 7-05

CANADA

American Wheelabrator & Equipment Corporation <i>v.</i>	
M.N.R. (1951) 51 D.T.C. 285	5-13
Associates Corporation of North America <i>v.</i> R.	
(1980) 80 D.T.C. 6,048; 6,140	C-24, 11-07
Bank of Nova Scotia (1981) 81 D.T.C. 5,115	23-10
Crown Forest Industries Ltd. <i>v.</i> R. (1992) 92	
D.T.C. 6,305	C-06, 4-04
Davis <i>v.</i> R. (1980) 80 D.T.C. 6,056	13-05
Furniss Withy & Co. [1968] C.T.C. 35	8-07
Gladden Estate <i>v.</i> R. (1985) 85 D.T.C. 5,188	C-05, 13-03
Hale <i>v.</i> R. [1990] 2 C.T.C. 247	15-04
Heskel S. Abed (1982) 82 D.T.C. 6,099	5-04
Hinkley <i>v.</i> M.N.R. [1991] 2 C.T.C. 2,778; (1991)	
D.T.C. 1,336	14-03
Hunter Douglas Ltd. <i>v.</i> M.N.R. (1979) 79	
D.T.C. 5,340	C-05, C-27, C-30
Hurd (Vincent) <i>v.</i> R. (1981) 81 D.T.C. 5,140	13-03
Joseph Fowler <i>v.</i> M.N.R. (1990) 90 D.T.C. 1834; [1990] 2	
C.T.C. 2,351	5-05

TABLE OF CASES

Kratve <i>v.</i> M.N.R. (1983) 84 C.T.C. 2,021	13-03
Loeck <i>v.</i> R. (1982) 82 D.T.C. 6,071	5-04
Melford Developments <i>v.</i> R. (1982) 82 D.T.C. 6,074	C-05
Montreal Aluminium Processing Inc. <i>v.</i> A.-G. of Canada [1991] 2 C.T.C. 70	26-03
No. 630 <i>v.</i> M.N.R. (1959) 59 D.T.C. 300	C-30, 5-05, 5-18
Paris Canada Films Ltd. (1962) 62 D.T.C. 1,338	12-05
R. <i>v.</i> Cruickshank (John) (1977) 77 D.T.C. 5,226	C-06, 18-05
R. <i>v.</i> Melford Developments Inc. (1982) 82 D.T.C. 6,281	C-24, C-26, C-27, 11-07
Rutenberg <i>v.</i> M.N.R. [1979] C.T.C. 459	5-04, 7-05
Saunders <i>v.</i> M.N.R. (1954) 54 D.T.C. 524	C-06, 18-03
Shihadeh <i>v.</i> M.N.R. (1975) 75 D.T.C. 74	20-08
Specht <i>v.</i> R. (1975) 75 D.T.C. 5,069	18-03
Stickel <i>v.</i> M.N.R. (1972) 72 D.T.C. 6,178, (1973) 73 D.T.C. 5,178; (1974) 74 D.T.C. 6,268	C-06, 20-08
Stubart Investments Ltd. <i>v.</i> R. (1984) 84 D.T.C. 6,305	C-06
Tedmon <i>v.</i> M.N.R. [1991] 2 C.T.C. 2,128	15-06
Utah Mines Ltd. <i>v.</i> R. [1992] 1 C.T.C. 306	C-32, 7-16
Vauban Productions <i>v.</i> R. (1975) 75 D.T.C. 5,371; affirmed (1979) 79 D.T.C. 5,186	12-05
Wuslich <i>v.</i> M.N.R. (1991) 91 D.T.C. 704	C-32, 7-08, 7-20

DENMARK

Texaco Denmark Inc. <i>v.</i> Ministry of Taxation, Supreme Administrative Court, December 18, 1992 (1993) 7 TfS34	C-12
--	------

FIJI

Commonwealth Development Corporation <i>v.</i> C.I.R., October 28, 1992 (No. 1 of 1991)	C-05, C-35, 5-11
--	------------------

INDIA

C.I.T. <i>v.</i> Davy Ashmore India Ltd. (1991) 190 I.T.R. 626	12-05
— <i>v.</i> Visakhapatnam Port Trust (1983) 144 I.T.R. 146	5-01, 5-07
Hindusthan Electrographites Ltd. <i>v.</i> Inspecting Assistant Commissioner of Income Tax [1982] Tax L.R. 1828	12-11
Standard Chartered Bank <i>v.</i> Inspecting Assistant Commissioner (1991) 39 I.T.D. 57	12-09

TABLE OF CASES

MALAYSIA

Director-General of Inland Revenue <i>v.</i> Euromedical Industries Ltd. [1983] 2 M.L.J. 57	7-07, 12-08
— <i>v.</i> Phaltan Sugar Works [1983] 1 M.L.J. 74	7-07, 12-08
— <i>v.</i> Rothmans of Pall Mall (Malaysia) Bhd. [1989] 1 M.L.J. 32	23-09

NEW ZEALAND

C.I.R. <i>v.</i> J.F.P. Energy Inc. (1990) 14 T.R.N.Z. 617.....	C-05, C-12, C-32, 15-11
— <i>v.</i> E.R. Squibb & Sons (N.Z.) Ltd. (1992) 14 N.Z.T.C. 9,146	C-12, 26-05
— <i>v.</i> United Dominions Trust Ltd. (1973) 1 N.Z.T.C. 61,028	C-06, C-30, 7-07, 24-07
Case D1 (1979) 4 N.Z.T.C. 60,401	18-01
Wise <i>v.</i> C.I.R. (1992) 14 N.Z.T.C. 9,032	15-08

PAKISTAN

C.I.T. <i>v.</i> General Tyre International Co. Ltd. [1989] P.T.D. 664	12-11
Glaxo Group Ltd. <i>v.</i> C.I.T., Karachi [1992] P.T.D. 636	12-07
Glaxo Laboratories Ltd. <i>v.</i> C.I.T., Karachi [1991] P.T.D. 195	12-07

REPUBLIC OF SOUTH AFRICA

Income Tax Case No. 1048 (1964) 26 S.A.T.C. 226	8-06
Income Tax Case No. 1473 (1990) S.A.T.C. 128	20-07
Income Tax Case No. 1544 (1992) S.A.T.C. 456	24-09
Secretary for Inland Revenue <i>v.</i> Downing (1975) 37 S.A.T.C. 249	C-21, 5-13

RHODESIA

Commissioner of Taxation <i>v.</i> Aktiebolaget Tetra Pak (1966) (4) S.A. 198; 28 S.A.T.C. 213	7-06
--	------

U.K.

Ashanti Goldfields Corporations Ltd. <i>v.</i> Merrifields (1934) 19 T.C. 52	2-08
Avery Jones <i>v.</i> I.R.C. [1976] S.T.C. 290	C-09, 4-12
Bowater <i>v.</i> Murgatroyd (1969) 46 T.C. 37	23-09
Cape Brandy Syndicate <i>v.</i> I.R.C. [1921] 1 K.B. 64	C-02

TABLE OF CASES

Coxan <i>v.</i> Williams [1988] S.T.C. 593	15-05
De Beers Consolidated Mines Ltd. <i>v.</i> Howe [1906] A.C. 455 ..	4-11
Dreyfuss <i>v.</i> I.R.C. (1929) 14 T.C. 560	3-04
Duckering <i>v.</i> Gollan (1965) 42 T.C. 333	23-09
Fleming <i>v.</i> London Produce Company (1968) 44 T.C. 582	5-13, 5-19
Fothergill <i>v.</i> Monarch Airlines [1981] A.C. 251	C-09, C-12, C-30
Furniss <i>v.</i> Dawson [1984] S.T.C. 153	1-50, 1-51, 1-52
General Reinsurance Company Ltd. <i>v.</i> Tomlinson (1970) 48 T.C. 81	7-21
Greig <i>v.</i> Ashton (1956) 36 T.C. 581	23-10
Henriksen <i>v.</i> Grafton Hotel Ltd. [1942] 2 K.B. 184	5-05
I.C.I. <i>v.</i> Caro (1960) 39 T.C. 374	23-09
— <i>v.</i> Colmer [1992] S.T.C. 51; [1993] S.T.C. 710	24-10
I.R.C. <i>v.</i> Aken [1988] S.T.C. 69	14-03
— <i>v.</i> Collco Dealings Ltd. (1961) 39 T.C. 509	C-25, D-03, D-10
— <i>v.</i> Commerzbank AG; I.R.C. <i>v.</i> Banco do Brasil S.A. [1990] S.T.C. 285	C-05, C-09, C-10, C-12, C-30, 1-02, 1-04, 1-06, 11-10, 11-11, 24-08, 25-17, 25-25
— <i>v.</i> Exxon Corporation [1982] S.T.C. 356	C-08, C-09, 4-12
— <i>v.</i> National Federation of Self-Employed and Small Businesses Ltd. [1981] S.T.C. 260	25-10
— <i>v.</i> Vas [1990] S.T.C. 137	C-33, 20-09
Lee <i>v.</i> Lee's Air Farming Ltd. [1961] A.C. 12	16-03
Littman <i>v.</i> Barron (1951) 33 T.C. 373	C-02
Lord Strathalmond <i>v.</i> I.R.C. (1972) 48 T.C. 537	C-09, 4-12
Oppenheimer <i>v.</i> Cattermole (1975) 50 T.C. 159	19-04
Ostime <i>v.</i> Australian Mutual Provident Society (1959) 23 T.C. 492	D-11, 7-21
Padmore <i>v.</i> I.R.C. [1987] S.T.C. 36...C-33, 1-10, 1-11, 1-12, 1-13	
R. <i>v.</i> H.M. Treasury, Ex.p. Daily Mail (Case 81/87), September 27, 1988, [1988] E.C.R. 5,483	24-19
R. <i>v.</i> I.R.C., Ex.p. Commerzbank AG (Case C-330/91), July 13, 1993; [1991] S.T.C. 271; [1991] 3 C.M.L.R. 633; <i>The Times</i> , April 18, 1991	D-03, 2-09, 24-08, 24-19
Ryall <i>v.</i> Du Bois Co. Ltd. (1933) 18 T.C. 431	3-04
Sun Life Assurance Company of Canada <i>v.</i> Pearson [1984] S.T.C. 461 [1986] S.T.C. 335 ...	A-05, C-05, C-08, C-12, 7-21
Union Texas Petroleum Corporation <i>v.</i> Critchley [1988] S.T.C. 691; [1990] S.T.C. 305 ...	C-08, G-04, 10-02, 10-04
Varnam <i>v.</i> Deeble [1984] S.T.C. 308	15-05
Woodend (K. V. Ceylon) Rubber and Tea Co. Ltd. <i>v.</i> Commissioner of Inland Revenue [1971] A.C. 321	C-25, D-10, 10-04, 24-06

TABLE OF CASES

U.S.A.

Aiken Industries, Inc. <i>v.</i> Commissioner (1971) 56 T.C.	
(U.S.) 925	1-39, 1-40, 1-41
Bass <i>v.</i> Commissioner (1968) 50 T.C. (U.S.) 595	1-40
Boulez (1984) 83 T.C. (U.S.) 584	C-22, 12-07, 12-10, 14-03, 15-04, 25-07
Consolidated Premium Iron Ores Ltd. (1959) 265 F.2d.	
320	5-05
Constantine (George) <i>v.</i> Commissioner (1981) T.C.M.	
727	19-05
Cook <i>v.</i> U.S. (1933) 288 U.S. 102	D-06
Donroy Ltd. <i>v.</i> U.S. (1962) 301 F.2d. 200	C-30, 5-18
Estate of Charlotte Burghardt <i>v.</i> Commissioner (1983) 80 T.C.	
(U.S.) 705	C-26
Estate of Tate <i>v.</i> Commissioner (1948) 11 T.C. (U.S.) 731 ...	18-03
Great West Life Assurance Co. <i>v.</i> U.S. (1982) 678 F.2d. 180, 49	
A.F.T.R. 82-1316	C-10, 11-08, 11-11
Gregory <i>v.</i> Helvering 293 U.S. 465, (1935)	1-38, 1-39, 1-41
Herbert (Elizabeth) <i>v.</i> Commissioner (1958) 30 T.C. (U.S.)	
26	5-04
Higgins <i>v.</i> Smith, 308 U.S. 473 (1940)	1-39
Hofstetter <i>v.</i> Commissioner (1992) 98 T.C. (U.S.) 48	24-07
Johannson (Ingemar) <i>v.</i> U.S. (1964) 336	
F.2d. 809	1-38, 4-02, 17-04
Johnston <i>v.</i> Commissioner (1955) 24 T.C. (U.S.) 920	5-18
Knetsch <i>v.</i> United States, 364 U.S. 361 (1960)	1-39
Lewenhaupt <i>v.</i> Commissioners (1953) 20 T.C.	
(U.S.) 151 at 160	C-07, 5-04
Lindsey <i>v.</i> Commissioner (1992) 98 T.C. (U.S.) No. 46	
Dec. 48, 299	D-07
Maximov <i>v.</i> U.S. (1963) 373 U.S. 49, 10 L Ed. 2d 184	B-09
Panton <i>v.</i> U.S., November 27, 1991	26-03
Reid <i>v.</i> Covert (1956) 354 U.S. 1	D-06
Reuters Ltd. <i>v.</i> Tax Appeals Tribunal (1992) 584	
N.Y.S. 2d. 932	24-06
Simenon <i>v.</i> Commissioner (1965) 44 T.C. (U.S.) 820	5-05
Stuart <i>v.</i> U.S. (1987) 813 F.2d 243 (overturned) (1989)	
109 S.Ct. 1183	29-01
U.S. <i>v.</i> A. L. Burbank (1975) 525 F.2d 9 (2d Cir.), Cert. denied,	
426 U.S. 934; 96 S.Ct. 2647 (1976)	C-07, C-12, 26-03
U.S. <i>v.</i> Lee Yen Tai (1902) 185 U.S. 213	D-06
U.S. <i>v.</i> Lincoln First Bank (1980) 80-1 U.S. T.C. 9,231	C-12
U.S. <i>v.</i> Powell 379 U.S. 48 (1964)	26-03
U.S. <i>v.</i> Snap-On Tools Inc. (1992) U.S. Court of Claims	C-31
U.S. <i>v.</i> Stuart (1989) 109 S.Ct. 1183, 489 U.S. 353 ...	C-31, 26-03
Unger (Robert) (1990) 58 T.C.M. 1,157	5-18
Uno Lamm (1975) 34 T.C.M. 473	18-03

E.C. CASES

Wolfgang Metz <i>v.</i> Commissioner (1985) 49 T.C.M. 575	20-03
Xerox Corp. <i>v.</i> U.S. (1988) 88-1 U.S.T.C. 83,476	C-31, C-35, 25-16

E.C. CASES

Bachmann (Case C-204/90), January 28, 1992	18-02, 24-19
Biehl (Case 175/88), [1990] 3 C.M.L.R. 143	24-19
C.N. Jansen van Rosendaal <i>v.</i> Staatssecretaris van Financiër (Case C-88/920), July 13, 1993	27-02
E.C. Commission <i>v.</i> France; Re Tax Credits (Case 270/83) [1986] E.C.R. 11; [1987] 1 C.M.L.R. 401	F-06, 24-19
Finanzamt Köln-Altstadt <i>v.</i> Roland Schumackers (Case C-279/93)	24-19
R <i>v.</i> H.M. Treasury, Ex.p. Daily Mail (Case 81/87), September 27, 1988, [1988] E.C.R. 5,483	24-19
R. <i>v.</i> I.R.C., Ex.p. Commerzbank AG (Case C-330/91), July 13, 1993; [1991] S.T.C. 271; [1991] 3 C.M.L.R. 633; <i>The Times</i> , April 18, 1991	D-03, 2-09, 18-02, 24-08, 24-19, 24-20
Somafer S.A. <i>v.</i> Saar-Ferngas A.G. (Case 33/78) [1978] E.C.R. 2183	5-22
Werner <i>v.</i> Finanzamt Aachen-Innenstadt (Case C-112/91), February 18, 1993	24-19

E.C.H.R. CASES

Darby <i>v.</i> Sweden (1991) 13 E.H.R.R. 774	24-20
---	-------

INTERNATIONAL LAW CASES

Young Loan Arbitration (1980) 59 Intl. Law Reports 494	C-04
---	------

TABLE OF DECISIONS

AUSTRIA

Administrative Court (Verwaltungsgerichtshof)

Dec., May 30, 1978 (No. 594/78) (1979) Die Finanzrechtliche Erkenntnis des VwGH und VfGH 54	26-06
Dec., May 21, 1985, No. 85/14/0001, (1985) 38 Die Finanzrechtliche Erkenntnis des VfGH und VwGH 348	23-07

BELGIUM

Cour de Cassation

Dec., December 16, 1960, Case 6/60 [1960] E.C.R. 559, Jean-E. Humblet C. Etat Belge	27-02
Dec., November 7, 1961 (1962) Pas. Belge 281, De Burlet C. Etat Belge	25-16
Dec., October 22, 1963 (1963) La Revue Fiscale 542, Etat Belge C. Dollfus-Meig et Cie S.A.	5-16
Dec., Cass. January 16, 1968 (1968) Pas. I, 625 Fournisseurs S.A.L. et Juli S.A.L. C. Etat Belge	C-26
Dec., Cass. February 15, 1967, Pas. 1967, I, 741 Electorail	C-22
Dec., Cass., March 12, 1968 (1968) Pas I, 875, Immobiliara S.A.L.C. Etat Belge	C-26
Dec., May 27, 1971, Etat Belge C. "Fromagerie Franco-Suisse Le Ski" S.A. (1971) Pas., I, 886	D-05
Dec., October 12, 1973 (1974), Pas., I, 159	C-33
Dec., June 27, 1974 Sogetra S.A. C. Etat Belge (1974) Pas. Belge 1124	5-18, 7-05
Dec., February 15, 1980 (1980) J. de Droit Fiscal 321	5-04
Dec., June 30, 1988, (1989) J. de Droit Fiscal 140	24-15
Dec., February 28, 1989	24-09
Dec., of December 21, 1990, Pas. I, 402, S.A. Roval	C-26
Dec., May 24, 1991 (1991) Pas. Belge 835, Aarts C. Etat Belge	5-08

Court of Appeal of Antwerp

Dec., June 6, 1983 (1983) 2 Jurisprudence Fiscale 213	7-18
Dec., June 29, 1982 (1983) 2 Jurisprudence Fiscale 34	5-07
Dec., April 12, 1984 (1984) Algemeen Fiscaal Tijdschrift 243	5-08
Dec., May 7, 1984 (1984) Fiscale Jurisprudentie 84/186 ..	18-04

Court of Appeal of Brussels

Dec., December 14, 1961	5-04
-------------------------------	------

TABLE OF DECISIONS

Dec., March 2, 1970 (1970) La Revue Fiscal Nos. 10, 11, 12/609	18-03
Dec., March 10, 1975	C-12
Dec., January 13, 1987; (1987) 7-8 Journal de Droit Fiscal 2	24-15
Court of Appeal of Liege	
Dec., April 21, 1982 (1982) Jurisprudence Fiscale 125	23-07
Dec., June 16, 1982	5-22

DENMARK

Danish Supreme Court

Dec., December 18, 1992 (Texaco Denmark)	7-10
--	------

Danish Highest Administrative Court Landsskatteretten

Dec., August 2, 1990, No. 1990-4-170, (1990) Nyhedstorserskat., 40	15-10
---	-------

FINLAND

Supreme Administrative Court

Dec., February 18, 1992, Nos. 536 and 537	24-11
Dec. No. 1992 4585	24-15

FRANCE

Conseil d'Etat

Dec., November 25, 1968 (1968) Recueil des Décisions du Conseil d'Etat 593	16-03
Dec., March 5, 1971 (1971) Recueil des Décisions du Conseil d'Etat 188	4-10
Dec., October 15, 1972	7-14
Dec., December 4, 1974 (1975) 27 Droit Fiscal 116	4-07
Dec., March 14, 1979 (1980) 32 Droit Fiscal 409	4-07
Dec., June 29, 1981 (1981) 33 Droit Fiscal 1111	5-09
Dec., June 16, 1982, Req. No. 24. 191	6-01
Dec., February 16, 1983 (1983) 4 Revue de Jurisprudence Fiscale 221	7-14
Dec., May 13, 1983 (1983) 35 Droit Fiscal 1, 030 ...	4-05, 25-16
Dec., June 10, 1983 (1984) 36 Droit Fiscal 10	10-09, 21-03
Dec., July 6, 1983 (1983) Revue de Jurisprudence Fiscale 526	5-11
Dec., December 21, 1983 in (1984) 2 Revue de Jurisprudence Fiscale 54	4-08
Dec., March 14, 1984 (1984) 36 Droit Fiscal 45-46 Eyquem S.A.	9-12
Dec., June 6, 1984 (1984) 36 Droit Fiscal 48	B-05
Dec., November 14, 1984 (1985) 37 Droit Fiscal 337	7-11
Dec., March 18, 1985 (1985) 37 Droit Fiscal 855	7-18
Dec., July 3, 1985 Req. No. 56. 091	12-10
Dec., October 2, 1985 (1985) 37 Droit Fiscal 50	5-16, 7-18

TABLE OF DECISIONS

Dec., November 18, 1985, Req. No. 50. 643 (1986) 38	
Droit Fiscal 275	24-15
Dec., January 26, 1990, Req. No. 69.852 (1990) 23-24	
Droit Fiscal, 800	4-07, 4-10
Dec., June 29, 1990, Req. No. 78. 519 (Groupe d'Information et de Soutien des Travailleurs Immigrés GISTI)	
RJF 8-9/90	C-07
Dec., January 15, 1992 in (1992) Recueil des Arrêts du Conseil d'Etat, 18-19 (S.A. Kinetics Technology International)	10-04
Dec., February 26, 1992, Req. No. 83.461 (Malet) ...	21-03, 23-04
Dec., May 15, 1992 (1992) 42 Droit Fiscal 1599	7-13
Dec., January 29, 1993, Req. No. 55.943 (Consorts de Gaillard)	4-07
Dec., March 3, 1993, Req. No. 85.626 (Campbell)	24-01
Dec., March 5, 1993 (1993) 5 Revue de Jurisprudence Fiscale 674	26-05
Dec., March 17, 1993, Req. No. 85.894 (1993) 5 Revue de Jurisprudence Fiscale 395 (Memmi)	4-10, 21-03
Cour de Cassation	
Dec., March 24, 1992, No. 90-10. 522 (Consorts d'Andlau), (1992) 31-32 Droit Fiscal 1387	22-01
Dec., March 27, 1992, No. 90-10, 522 (Consorts d'Andlau), (1992) 31-32 Droit Fiscal 1387	23-04
Dec., May 22, 1992 (1992) 42 Droit Fiscal 1597 (Rafaella) ...	5-04
Administrative Court of Appeal of Bordeaux	
Dec., March 9, 1993, (Littel)	4-08
Administrative Court of Appeal of Lyon	
Dec., December 3, 1990, (Hetchmati)	4-08
Administrative Court of Appeal of Nancy	
Dec., October 10, 1991, (Ministre Délégué au Budget C. Société Hoverlloyd Ltd.)	8-07
Administrative Tribunal of Nice	
Dec., August 3, 1988 (Treson-Paternoster)	24-08
Administrative Tribunal of Paris	
Dec., February 8, 1978	15-04

GERMANY

Bundesfinanzhof

Dec., March 22, 1966, I.R. 65/63 (1966) BStBl., III, 463 ...	14-05
Dec., July 16, 1969, I.R. 266/65 (1970) BStBl., II, 175	7-14
Dec., May 25, 1970, (1970) II BStBl, 660	23-07
Dec., December 16, 1970, I.R. 44/67 (1971) BStBl., II, 235	12-09
Dec., January 15, 1971, III.R. 125/69 (1971) BStBl., II, 379	5-18
Dec., April 28, 1971, I.R. 55/66 (1971) BStBl., II, 630	7-14
Dec., July 7, 1971, I.R. 41/70 (1971) BStBl., II, 771	14-03
Dec., July 23, 1971, III.R. 60/70 (1971) BStBl., II, 758	4-08

TABLE OF DECISIONS

Dec., September 13, 1972, I.R. 130/70 (1973) BStBl., II, 57	10-08
Dec., December 21, 1972, I.R. 70/70 (1973) BStBl., II, 449	9-17
Dec., February 19, 1975, I.R. 26/73 (1975) BStBl., II, 584	10-08
Dec., April 30, 1975, I.R. 41/73 (1975) BStBl., II, 706	24-04
Dec., October 10, 1976 (1977) BStBl., II, 175	C-12
Dec., October 15, 1977, I.R. 250/75 (1978) BStBl., II, 50 ..	15-05
Dec., November 9, 1977, I.R. 254/75 (1978) BStBl., II, 195	15-05
Dec., April 26, 1978 (1978) BStBl., II, 628	27-02
Dec., February 20, 1979, V II.R. 16/78 (1979) BStBl., II, 268	26-07
Dec., January 22, 1980, V III.R. 134/78 (1980) BStBl., II, 447	6-01
Dec., March 12, 1980	9-04
Dec., January 21, 1981 (1981) BStBl., II, p. 517	9-04
Dec., January 30, 1981, III.R. 116/79, (1981) BStBl., II, 560	5-05
Dec., October 24, 1981, I.R. 89/80 (1982) BStBl., II (Monaco Case)	1-46
Dec., January 14, 1982, IV.R., 168/78 (1982) BStBl., II, 345	14-05
Dec., May 19, 1982, I.R. 257/78 (1982) BStBl., II, 768	6-05
Dec., May 26, 1982, I.R. 16/78 (1982) BStBl., II, p. 583 ...	25-05
Dec., September 8, 1982, I.R. 9/82 (1983) BStBl., II, 71 ...	15-10
Dec., March 9, 1983, I.R. 202/79 (1980) BStBl., II, 433	5-17
Dec., September 23, 1983, III.R. 76/81 (1984) BStBl., II, 94	5-14
Dec., November 10, 1983, IV.R. 62/80 (1984) BStBl., II, 605	1-46
Dec., January 23, 1985, I.R. 292/81 in (1985) BStBl., II, 417	5-12
Dec., March 13, 1985 (1985) BStBl., II, 501	20-08
Dec., August 21, 1985, I.R. 63/80, (1986) BStBl., II, 4	15-09
Dec., October 9, 1985, I.R. 128/80 (1985) 145 BFHE 341 I, 810	C-10, 11-09
Dec., October 23, 1985, I.R. 244/82 (1985) BStBl., II, 133	4-07, 4-09
Dec., January 29, 1986, I.R. 296/82 (1986) BStBl., II, 442	15-07
Dec., January 29, 1986, I.R. 109/85 (1986) BStBl., II, 442	15-10
Dec., March 5, 1986, I.R. 201/82 (1986) BStBl., II, 496	1-47
Dec., October 22, 1986, I.R. 261/82 (1987) BStBl., II, 171	D-05
Dec., February 24, 1988, I.R. 143/84, (1988) 152 BFHE 500	15-11, 18-07
Dec., July 20, 1988, I.R. 49/84 (1989) BStBl., II, 140	7-17
Dec., March 14, 1989, I.R. 20/87 (1989) BStBl., II, 649	24-16
Dec., July 18, 1990, I.R. 109/88	15-08