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The interpretation of multilingual tax treaties

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Citation

Arginelli, P. (2013, October 29). *The interpretation of multilingual tax treaties*. LUP Dissertations. Leiden University Press, Leiden. Retrieved from <https://hdl.handle.net/1887/22074>

Version: Corrected Publisher's Version

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Cover Page



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Title: The interpretation of multilingual tax treaties

Issue Date: 2013-10-29

Paolo Arginelli · *The Interpretation of Multilingual Tax Treaties*

Paolo Arginelli

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The Interpretation of Multilingual Tax Treaties

The purpose of this study is to single out and clarify the most common types of issues emerging in the interpretation of multilingual tax treaties (i.e. tax treaties authenticated in two or more languages). Its purpose is also to suggest how the interpreter should tackle and disentangle such issues under public international law, with a particular emphasis on the kinds of arguments he should use and the kinds of elements and items of evidence he should rely upon in order to support his construction of the treaty.

LUP DISSERTATIONS



Leiden University Press



9789087282011

LUP

LEIDEN UNIVERSITY PRESS