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## The interpretation of multilingual tax treaties

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# **The Interpretation of Multilingual Tax Treaties**

PROEFSCHRIFT

ter verkrijging van  
de graad van Doctor aan de Universiteit Leiden,  
op gezag van Rector Magnificus prof. mr. C.J.J.M. Stolker,  
volgens besluit van het College voor Promoties  
te verdedigen op dinsdag 29 oktober 2013  
klokke 15.00 uur

*door*

Paolo Arginelli

geboren te Cesena (Italië)

in 1975

## **Promotiecommissie:**

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prof. dr. E. Reimer ( Universität Heidelberg, Germany)  
dr. J. Avery Jones (Pump Court Tax Chambers, London, UK)

*to Kathrin, Agata and Luis*

*to my parents*





*Ecce unus est populus et unum labium omnibus; et hoc est initium operationis eorum, nec eis erit deinceps difficile, quidquid cogitaverint facere. Venite igitur, descendamus et confundamus ibi linguam eorum, ut non intellegat unusquisque vocem proximi sui.*

Genesis, 11

*“When I use a word,” Humpty Dumpty said, in rather a scornful tone, “it means just what I choose it to mean — neither more nor less.”*

*“The question is,” said Alice, “whether you can make words mean so many different things.”*

*“The question is,” said Humpty Dumpty, “which is to be master — that's all.”*

L. Carroll, *Through the Looking Glass and What Alice Found There*, 6



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