The interpretation of multilingual tax treaties
Arginelli, P.

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

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Author: Arginelli, Paolo
Title: The interpretation of multilingual tax treaties
Issue Date: 2013-10-29

LIST OF ABBREVIATIONS

- ***1964 Draft***: International Law Commission's 1964 Draft articles on the law of treaties
- ***1966 Draft***: International Law Commission's 1966 Draft articles on the law of treaties
- ***AC***: Tax Law Reports – Appeal Cases (United Kingdom)
- ***BNB***: Beslissingen in belastingzaken. Nederlandse belastingrechtspraak (the Netherlands)
- ***Ch***: Tax Law Reports – Chancery Division (United Kingdom)
- ***CTC***: Canada Tax Cases
- ***DTC***: Dominion Tax Cases (Canada)
- ***ECHR***: European Convention on Human Rights, concluded in Rome on 4 November 1950
- ***ECJ*** : European Court of Justice
- ***ECtHR***: European Court of Human Rights
- ***EWHC***: High Court of Justice of England and Wales (United Kingdom)
- ***F. Supp.***: Federal Supplement (United States)
- ***F.***: Federal Reporter (United States)
- ***F.2d***: Federal Reporter, Second Series (United States)
- ***F.3d***: Federal Reporter, Third Series (United States)
- ***FCA***: Federal Court of Australia
- ***GAAT***: General Agreement on Tariffs and Trade (1994)
- ***ICJ***: International Court of Justice
- ***ICSID***: International Centre for Settlement of Investment Disputes
- ***ILC 2006 Report***: Report of the International Law Commission. Fifty-eight session (1 May-9 June and 3 July-11 August 2006). Document A/61/10
- ***ILC***: International Law Commission (United Nations)
- ***ITLR***: International Tax Law Reports
- ***NAFTA***: North American Free Trade Agreement

- ***OECD Commentary***: Commentary to the OECD Model Tax Convention on Income and on Capital (where no reference is made to any specific year of publication, the reference is intended to the 2010 version of the OECD Commentary)
- ***OECD Draft***: OECD Draft Double Taxation Convention on Income and on Capital (1963)
- ***OECD Model***: OECD Model Tax Convention on Income and on Capital (where no reference is made to any specific year of publication, the reference is intended to the 2010 version of the Model)
- ***OECD Partnerships Report***: Report *The Application of the OECD Model Tax Convention to Partnerships Partnership*, adopted by the OECD Committee on Fiscal Affairs on 20 January 1999
- ***OECD***: Organisation for Economic Co-operation and Development
- ***OEEC***: Organisation for European Economic Co-operation
- ***P.***: Pacific Reporter (United States)
- ***P.2d***: Pacific Reporter, Second Series (United States)
- ***P.3d***: Pacific Reporter, Third Series (United States)
- ***PCIJ***: Permanent Court of International Justice
- ***RCADI***: Recueil des cours de l'Académie de droit international de La Haye
- ***SCR***: Supreme Court Reports (Canada)
- ***STC***: Simon's Tax Cases (United Kingdom)
- ***T.C.***: United States Tax Court Reports
- ***Tax treaty***: bilateral tax convention on income and/or on capital
- ***TC***: Tax Cases – Official Tax Case Reports (United Kingdom)
- ***U.S.***: United States Supreme Court Reports
- ***UKHL***: United Kingdom House of Lord
- ***UN***: United Nations
- ***UNCLT-1st***: United Nations Conference on the Law of Treaties. First session, Vienna, 26 March – 24 May 1968. Summary records of the plenary meetings and of the meetings of the Committee of the Whole
- ***UNCLT-2st***: United Nations Conference on the Law of Treaties. Second session, Vienna, 9 April – 22 May 1969. Summary records of the plenary meetings and of the meetings of the Committee of the Whole

- ***UNCLT-Doc***: United Nations Conference on the Law of Treaties. First and second session, Vienna, 26 March – 24 May 1968 and 9 April – 22 May 1969. Documents of the Conference
- ***UNCTAD***: United Nations Conference on Trade and Development
- ***UNICITRAL***: United Nations Commission on International Trade Law
- ***United Nations Commentary***: Commentary to the United Nations Model Double Taxation Convention between Developed and Developing Countries (where no reference is made to any specific year of publication, the reference is intended to the 2001 version of the Commentary)
- ***United Nations Model***: United Nations Model Double Taxation Convention between Developed and Developing Countries (where no reference is made to any specific year of publication, the reference is intended to the 2001 version of the Model)
- ***VCLT***: Vienna Convention on the Law of Treaties, signed in Vienna on 23 May 1969
- ***WLR***: Weekly Law Reports (United Kingdom)
- ***WTO***: World Trade Organization
- ***YBILC***: Yearbook of the International Law Commission
- ***YBILC 1953-II***: Yearbook of the International Law Commission, 1953, Volume II, Documents of the fifth session including the report of the Commission to the General Assembly
- ***YBILC 1958-II***: Yearbook of the International Law Commission, 1958, Volume II, Documents of the tenth session including the report of the Commission to the General Assembly
- ***YBILC 1962-I***: Yearbook of the International Law Commission, 1962, Volume I, Summary records of the fourteenth session, 24 April – 29 June 1962
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- ***YBILC 1964-I***: Yearbook of the International Law Commission, 1964, Volume I, Summary records of the sixteenth session, 11 May – 24 July 1964

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- ***YBILC 2006-II (part II)***: Yearbook of the International Law Commission, 2006, Volume II, Part II, Documents of the second part of the fifty-eighth session including the reports of the Commission to the General Assembly

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