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## Residence in tax treaties

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## 16. List of Abbreviations\* \*\*

AAR	Authority for Advanced Rulings, India
CFA	Committee of Fiscal Affairs
Comm	Commentaries to the OECD Model Convention
FC	Fiscal Committee
GAAR	General anti-abuse rule(s)
LOB	Limitation-on-benefits
LON	League of Nations
OEEC	Organisation for European Economic Cooperation
OECD	Organisation for Economic Cooperation and Development
OECD MC	OECD Model Convention
POEM	Place of effective management
TAG GROUP	Technical advisory group on monitoring the application of existing treaty norms for the taxation of business profits
UNCLT	United Nations Convention on the Law of Treaties
VCLT	Vienna Convention on the Law of Treaties
VCDR	Vienna Convention on Diplomatic Relations
WP1	Working Party 1 of the OECD
WP2	Working Party 2 of the OECD
WP5	Working Party 5 of the OECD
WP6	Working Party 6 of the OECD
WP12	Working Party 12 of the OECD
WP14	Working Party 14 of the OECD
WP28	Working Party 28 of the OECD
YBILC	Yearbook of the International Law Commission

\* In the case of historical documents by the League of Nations, the United Nations, the Organisation for Economic Cooperation and Development (OEEC – OECD), a list of abbreviations has been provided in the list of reference materials.

\*\* The OEEC, ‘Organisation for European Economic Cooperation’, was the predecessor of the ‘Organisation for Economic Cooperation and Development’ (OECD), until 1961. Accordingly, all references made to the OEEC indicate events occurred before 1961, while references made to the OECD correspond to events that occurred during and after that year.



## 17. Reference Materials

(Each section has been organised in chronological order. In the case of the historical documents mentioned above, the list also contains a *list of abbreviations*)

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## **5.6. Italy**

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## **5.7. Sweden**

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## **5.8. The Netherlands**

Supreme Court, 21 February 1973, BNB 1973/96

Supreme Court, case number 24.142, BNB 1990/101

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Supreme Court, 4 December 2009, *Case 08/05071*, V-N 2009/62.5

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### **5.9. United Kingdom**

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The Special Commissioners, 19 February 2008, *HMRC v. Smallwood*

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### **5.10. United States**

Tax Court, 18 November 1998, *Stephen Podd, et al. v. Commissioner*, TC Memo 1998-418 Stephen D. Podd, et al

## **6. Laws and regulations**

United Kingdom FA 1994 Section 249(1)

Canada Income Tax Act, section 250(5)



## **18. Curriculum Vitae**

Francisco obtained his law degree at Universidad de Talca, Chile, and later on his Masters in Taxation at the Faculty of Economics of the same university. After graduating from the Advanced LLM in International Tax Law at the International Tax Center, Leiden University, he started his PhD in International Tax Law at the Law Faculty of Leiden University, the Netherlands.

In the academic field, he is a visiting lecturer at the International Tax Center Leiden, and at the Executive International Tax Law Program of the ITC Leiden in Panama City. He has taught International Taxation, Tax Planning, and Stock Market Taxation at the Masters in Tax Direction and Planning, and at the MBA of the Faculty of Economics, Universidad de Talca, Chile.

In addition to his academic background, he has an extensive experience working as a legal and a tax advisor for domestic and international clients. His areas of interest are mostly connected with cross-border operations, interpretation and application of tax treaties, anti-abuse rules, and tax litigation.