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A multilateral tax treaty: designing an instrument to modernise international tax law

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Citation

Broekhuijsen, D. M. (2017, November 16). *A multilateral tax treaty: designing an instrument to modernise international tax law*. The Meijers Research Institute and Graduate School of the Leiden Law School of Leiden University. E.M. Meijers Institute, Leiden. Retrieved from <https://hdl.handle.net/1887/57407>

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Author: Broekhuijsen, D.M.

Title: A multilateral tax treaty : designing an instrument to modernise international tax law

Date: 2017-11-16

A Multilateral Tax Treaty

A Multilateral Tax Treaty

Designing an instrument to modernise
international tax law

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 woensdag 16 november 2017
klokke 15.00 uur

door

Dirk Maarten Broekhuijsen

geboren te Leiderdorp

in 1987

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List of abbreviations

ACE	Allowance for Corporate Equity
BC	BEPS Convention
BEPS	Base Erosion and Profit Shifting
BEPS Convention	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting
BRICS	Brazil, Russia, India, China, South Africa
CCCTB	Common Consolidated Corporate Tax Base
CFA	Committee on Fiscal Affairs (of the OECD).
Ch.	Chapter
COP	Conference of the Parties
CPB	Centraal Planbureau (Netherlands Bureau for Economic Policy Analysis)
EBITDA	Earnings Before Interest, Taxes, Depreciation and Amortization
ECHR	European Convention on Human Rights
ECJ	European Court of Justice
ECtHR	European Court of Human Rights
EU	European Union
FDI	Foreign Direct Investment
GAAR	General anti-avoidance rule
GATT	General Agreement on Tariffs and Trade
IAEA	International Atomic Energy Agency
IBFD	International Bureau for Fiscal Documentation
ICAO	International Civil Aviation Organisation
ICJ	International Court of Justice
ICRW	International Convention for the Regulation of Whaling
ILC	International Law Commission
IMF	International Monetary Fund
IMO	International Maritime Organisation
IO	International Organisation
IPCC	International Panel on Climate Change
ITC	International Tax Center Leiden
IWC	International Whaling Commission
LOB	Limitation on Benefits
MNE	Multinational enterprise
NAFO	Northwest Atlantic Fisheries Organisation
NAFTA	North American Free Trade Agreement
NGO	Non-governmental organisation
OEEC	Organisation for European Economic Cooperation

OECD	Organisation for Economic Co-operation and Development
OECD MTC	The OECD Model Tax Convention on Income and on Capital
OUP	Oxford University Press
Par.	Paragraph
PCIJ	Permanent Court of International Justice
PE	Permanent Establishment
PPT	Principal Purpose Test
Sec.	Section
SSRN	Social Science Research Network
UN	United Nations
UNFCCC	UN Framework Convention on Climate Change
UNHCR	UN High Commissioner for Refugees
UNTS	United Nations Treaty Service
VCLT	Vienna Convention on the Law of Treaties
WHO	World Health Organisation
WTO	World Trade Organisation