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*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

Promotoren: prof. dr. F.A. Engelen
prof. dr. S.C.W. Douma

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Lay-out: Anne-Marie Krens – Tekstbeeld – Oegstgeest

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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 Planburea (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 |
| UNFCC | 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 |