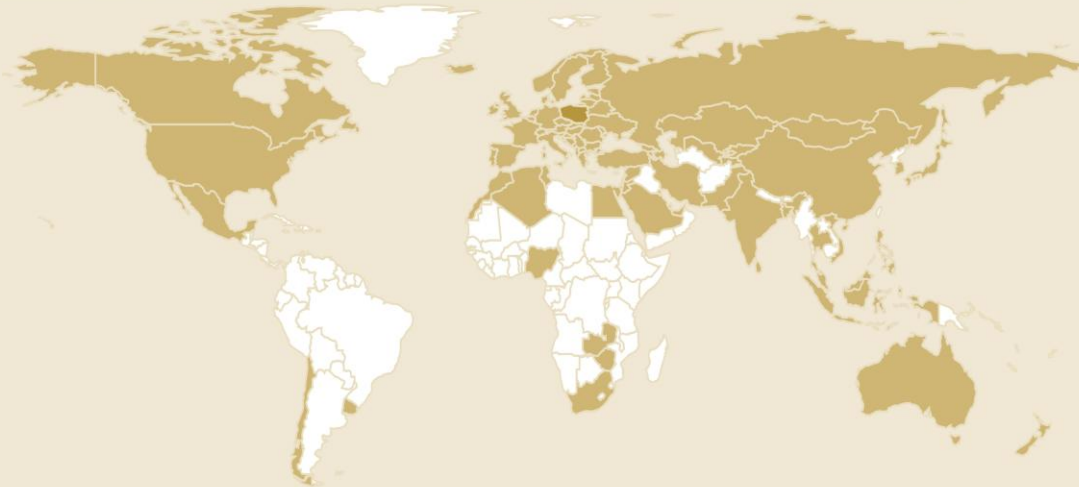


The OECD Model Tax Convention and Commentaries v. double tax treaties

Polish double tax treaties coverage



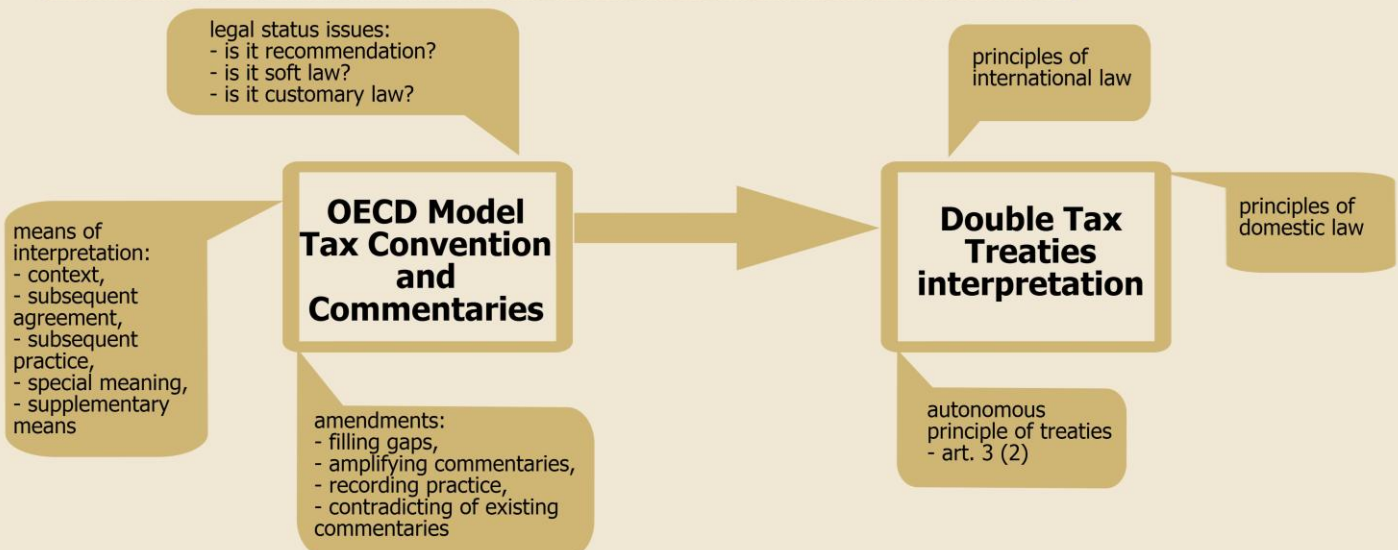
Poland has signed 91 double tax treaties with other countries. World-wide there are more than 3000 treaties signed. The majority of them are based on the OECD Model Tax Convention. Thus, understanding the role of the OECD Model Tax Convention and Commentaries in interpretation of double tax treaties is of the highest significance.

Aims of research

- What are the rules of tax treaties interpretation?
- What is the role of the OECD Model Tax Convention and Commentaries in tax treaties interpretation?
- What is the legal status of both OECD instruments?
- How they influence tax treaty practice around the globe?
- Should the amendments of both OECD instruments influence tax treaties interpretation?



Main ideas



About

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