

Contents

Series Editor's Preface	V
Editors' Preface	VII
List of Authors	IX

Function and Relevance of the UN Tax Committee and the UN Model Convention

<i>Sudarshan Kasturirangan</i> The United Nations Tax Committee as a Player in the International Tax Policy Discussion	3
<i>Vanessa Dias Teixeira</i> The UN Model: Favoring Source Country Taxing Rights	25

Unique Features of the UN Model

<i>Siddhesh Rao</i> The PE Definition: A Threshold for Source State Taxation (Art 5)	47
<i>Aaron Gerwig</i> The Service PE (Article 5)	73
<i>Cristian Mora</i> Limited Force of Attraction (Article 7)	95
<i>José Miguel García García</i> The Rejection of the Authorized OECD Approach (Article 7)	119
<i>Pradyoth Tadikonda</i> The Relevance of the UN Practical Manual on Transfer Pricing for Developing Countries for the Interpretation of Article 9	153
<i>Christina Welle</i> Special Features of the UN Model Convention – The “Sixth Method”	173
<i>Olivia Ruidant</i> Transfer Pricing: The Relevance of Location-Specific Advantages	191
<i>Marko Lučić</i> Branch Profits Tax	213

<i>Marco Orlandi</i> Article 8: Are the Underlying Reasons for Granting a Special Rule Still Valid?	237
<i>Moritz Wagner Gattaz</i> Taxation of Royalties (Article 12)	263
<i>Jieun Park</i> Origin and Function of Article 12A of the UN Model	283
<i>Robert Müller</i> Definition of Technical Services and Relationship of Article 12A to other Articles	305
<i>Willem Walther Joep Hermans</i> Taxation of Technical Services III: Article 12A – A Good Response to the Tax Challenges of the Digitalized Economy?	329
<i>Stephanie Uribe Villamil</i> Taxation of Capital Gains: The Substantial Participation Clause in Article 13(5)	351
<i>Jonathan Velo</i> Taxation of Independent Personal Services (Article 14)	371
<i>Jakob Bilgram</i> Taxation of Pensions	391
<i>Flávio Sussumu Pizão Yoshida</i> Additional Provisions for the Taxation of Other Income (Article 21)	409
<i>Sylvia Schmatz</i> The Role of Tax Sparring and Matching Credits (Articles 23A and 23B)	427
<i>Emanuele Masia</i> The UN Perspective on Dispute Resolution (Article 25)	451
The Influences of the BEPS Action Plan on the UN Model	
<i>Sören Schwechel</i> The Fiscally Transparent Entity Clause and the Saving Clause in Article 1	475
<i>Michela Cirillo</i> The New Tie-Breaker Rule of Dual-Resident Persons other than Individuals	509
<i>Ravi N. Chatlani</i> Recent Modification of Article 5 to Prevent the Avoidance of the PE Status	531

<i>Dana Olzhabayeva</i>	
The New Limitation on Benefits (LoB) in Article 29 of the UN Model	555
<i>Jaqueline de Paula Leite Zanetoni</i>	
The Third State PE Rule in Article 29	591
<i>Rafael Ramírez Moreno Pérez</i>	
The New General Anti-Abuse Rule in Article 29(9)	617
Series on International Tax Law	639