

Series Editor's Preface

The LL.M. program in International Tax Law at WU (Vienna University of Economics and Business) is available as either a one-year full-time or a two-year part-time program. Students not only attend a vast number of courses for which they prepare papers and case studies and sit numerous examinations but also write their Master's theses. These theses are a prerequisite for the academic degree Master of Laws (LL.M.).

The program follows a scheme under which the Master's theses of one particular program all look at various aspects of the same general topic. Previous general topics have included: Electronic Commerce and Taxation (1999/2000 full-time program), Partnerships in International Tax Law (2000/2001 full-time program), Transfer Pricing (1999/2001 part-time program), Exemption and Credit Methods in Tax Treaties (2001/2002 full-time program), Permanent Establishments in International Tax Law (2002/2003 full-time program), Non-Discrimination Provisions in Tax Treaties (2001/2003 part-time program), Triangular Cases (2003/2004 full-time program), Tax Treaty Policy and Development (2004/2005 full-time program), Source versus Residence in International Tax Law (2003/2005 part-time program), The Relevance of WTO Law for Tax Matters (2005/2006 full-time program), Conflicts of Qualification in Tax Treaty Law (2006/2007 full-time program), Taxation of Artistes and Sportsmen in International Tax Law (2005/2007 part-time program), Fundamental Issues and Practical Problems in Tax Treaty Interpretation (2007/2008 full-time program), Dual Residence in Tax Treaty Law and EC Law (2008/2009 full-time program), Taxation of Employment Income in International Tax Law (2007/2009 part-time program), The EU's External Dimension in Direct Tax Matters (2009/2010 full-time program), History of Tax Treaties (2010/2011 full-time program), Permanent Establishments in International and EU Tax Law (2009/2011 part-time program), International Group Financing and Taxes (2011/2012 full-time program), Limits to Tax Planning (2011/2013 part-time program), Exchange of Information for Tax Purposes (2012/2013 full-time program), Tax Policy Challenges in the 21st Century (2013/2014 full-time program), Global Trends in VAT/GST (2013/2015 part-time program), Non-Discrimination in European and Tax Treaty Law: Open Issues and Recent Challenges (2014/2015 full-time program), Preventing Treaty Abuse (2015/2016 full-time program), Limiting Base Erosion (2015/2017 part-time program), Taxation in a Global Digital Economy (2016/2017 full-time program), and Arbitration in Tax Treaty Law (2017/2018 full-time program).

The respective Master's theses were published in edited volumes. The general topic for the 2018/2019 full-time program was Special Features of the UN Model Convention. Michael Lennard introduced the students to the subject matter at the beginning of the program. Anna Binder and Viktoria Wöhrer held seminars in which the structure of the papers and the preliminary results were critically analysed. It was with great commitment that they supported the students who were preparing their Master's theses. Their numerous suggestions helped to improve the quality of these theses and, as a consequence, the quality of the present volume. In my function as both the scientific director of the LL.M. program and the editor of this series, I would like to not only thank those two colleagues for their excellent engagement and efforts but to also express my gratitude to them.

Finally, I am also grateful to the students themselves. They pursued the program with great enthusiasm. This LL.M. program not only gave them the opportunity to interact with academics and scientifically qualified interns from all over the world and to acquire a wealth of knowledge, but they also learned to tackle and solve complex issues using a structured approach. The Master's theses that are now available bear witness to this. I hope that the results of these papers will both influence scientific discussion and be of use to tax practitioners.

Vienna, June 2019

Michael Lang

Editors' Preface

This volume is a compilation of the master's theses of the full-time students attending the 2018–19 class of the postgraduate LL.M. program “International Tax Law” at WU (Vienna University of Economics and Business). The general topic for the classes of these master's theses was “Special Features of the UN Model Convention” with each thesis focusing on a different aspect of the UN Model Convention.

The UN Model Convention is an important tool in international tax policy and often serves as starting point for treaty negotiations involving emerging and developing countries. While the UN Model Convention largely follows the OECD Model Convention in terms of structure and content, its distinctive trait is a clear focus on the interests of emerging and developing countries. This aim is reflected in many of the UN Model Convention's provisions and is the reason for most of the differences between the UN and the OECD Model Convention.

This volume focusses on the special features of the UN Model Convention that distinguish it from the OECD Model Convention and provides a comprehensive analysis of these features and their relevance in international tax policy. The book is divided into three sections. After an evaluation of the function and relevance of the UN Tax Committee in international tax policy and an introduction to the UN Model Convention, the chapters of the second part of the book focus on its unique features of the UN Model Convention. The third part of the book is devoted to the influence of the OECD's BEPS project on the UN Model Convention.

The chapters of this book are the result of tremendously hard work. The topics we selected required the students (and now published authors) to rise to a huge challenge. As scientific research on the UN Model Convention tends to be scarce, some authors were the first to conduct in-depth analyses of a certain topic, often resulting in ground breaking research and findings. Others were required to analyze issues that, in contrast, have been subject to frequent academic discourse and were faced with the challenge of bringing a new angle to a much discussed topic. Either way, the results exceeded all expectations. It was our task and our pleasure to be part of this process by providing the authors with support and critical feedback at all stages of their research. We would like to thank all of the authors for their commitment and congratulate them on the successful completion of their studies.

In addition, we would like to express our sincere gratitude to Linde publishing house for the opportunity to publish this volume. Sincere thanks also to Ms. Jenny Hill for revising the master's theses from a linguistic point of view.

Vienna, June 2019

Anna Binder
Viktoria Wöhrer