

Content

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

PART I

Interaction of domestic measures with anti-abuse rules in DTTs and EU law context

Natalie Bissoli

The interaction of domestic anti-abuse and income attribution rules with the guiding principle in the OECD Commentary and anti-abuse rules in DTTs	3
--	---

Michaela Kozminská

Domestic SAARs in DTT Context with instances of treaty override	25
---	----

Jan Pelouch

Domestic Exit Tax Regimes and Their Interaction with DTTs and EU Law	43
---	----

Bernhard Häusler

Mandatory Disclosure Rules and their interaction with anti-abuse rules and principles under DTTs and EU Law	73
--	----

Dairida Metalia

The burden of proof under domestic anti-abuse rules and its interaction with EU law and DTTs	97
---	----

PART II

Interaction of anti-abuse and other rules in DTTs with each other and EU law context

Pablo Sánchez Ramos

The new preamble of the OECD MC and its interaction with anti-abuse rules	125
--	-----

Catherine Slavickova

“Beneficial ownership” and other anti-abuse rules in DTTs and EU law ...	147
--	-----

Nazar Halko

BEPS Action 7 and its interaction with other anti-abuse rules under domestic law and DTTs	171
--	-----

David Abentung

The “Special Relationship Rules” in Articles 11, 12, 12A and 12B of the OECD and UN Models and their Interaction with Article 9 and other Anti-abuse Rules	195
--	-----

Jakub Schaffer

The LOB clause: Interaction with anti-abuse rules in DTTs and EU law ...	227
--	-----

Yuliia Sydelnyk

The rule on third-country PEs (Article 29(8) OECD Model Convention) and its interaction with other anti-abuse rules in DTTs	255
---	-----

Elisabeth Maria Grabuschnigg

Minimum Holding Periods under DTTs and Their Interaction with Other Anti-Abuse Rules	285
--	-----

Marija Orsolic

The interaction of the rules for indirect transfers of Immovable Property, Shares and Rights (Article 13(4) OECD Model and Articles 13(4), 13(5) and 13(7) UN Model)	315
--	-----

Priscila Totoli

Pillar Two: Impact on Abuse Notion and Interaction with Anti-Abuse Rules	337
--	-----

João Filipe Leitão Rodrigues

No Loose Ends: Tying the Knot on Anti-Abuse with the Tie-Breaker Rule?	357
--	-----

PART III

Anti-abuse rules and principles under EU law and their interaction

Macarena Muñoz Rosado

The interaction between ATAD’s GAAR and other secondary EU law	377
--	-----

Danae Ramírez Torres

Anti-abuse under primary law – a matter of scope of EU law or a justification for the Member States?	399
--	-----

Series on International Tax Law	421
---------------------------------------	-----