

## A. Model Tax Treaties, etc.

OECD Model Tax Convention 2003 (E, F, G)

- 2 *List of OECD Member Countries and of Non-member Countries that have published their position regarding the OECD Model Tax Convention and Commentary*(E)
- 3 *Recommendation of the OECD Council concerning the Model Tax Convention on Income and on Capital*(E)
- 4 *Text of the OECD Model Convention on Income and Capital*
- 38 Editorial explanation of the integrated texts of the OECD 'Introduction' and 'Commentary' (E)
- 39 OECD 'Introduction' to OECD Model Tax Convention and Commentary 1977 and 1992-2003 (E, F)
- 55 OECD 'Introduction' to the Positions of Non-member Countries (E, F)
- 57 OECD Commentary on the Model Conventions of 1977 and 1992 (incorporating the changes of 1994, 1995, 1997, 2000 and 2003) (E, F)
- 345 Comparison of various model income tax treaties: 1996 US Model Income Tax Convention, 2001 UN Model Convention, 1963 OECD Draft Convention and 1977 & 1992-2003 OECD Model Tax Conventions (E)
- 416 United Nations Model Double Taxation Convention 2001-1980 (E)
- 430 United States: Technical Explanation of the 1996 US Model Income Tax Convention (E)
- 471 OECD discussion draft: The attribution of profits to permanent establishments (February 2001 and March 2003) (E)
- 580 OECD discussion draft: Place of effective management concept: Suggestions for changes to the OECD Model Tax Convention (May 2003) (E)
- 585 Intra-ASEAN Model Double Taxation Convention (1987) (E)
- 600 [Draft] Convention between the Kingdom of the Netherlands and ... for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (1986) (E)
- 619 OECD Model Double Taxation Convention on Estates and Inheritances and on Gifts (1982) (E)

## B. OECD Documents on e-commerce

- 625 Committee of Fiscal Affairs: Clarification on the application of the permanent establishment definition in e-commerce – [Proposed] Changes to the Commentary on the Model Tax Convention on Article 5 (22 December 2000) (E)
- 628 Technical Advisory Group discussion paper: Attribution of profit to a permanent establishment involved in electronic commerce transactions (February 2001) (E)
- 654 Technical Advisory Group report to the OECD CFA WP No. 1: Tax treaty characterisation issues arising from e-commerce (February 2001) (E)
- 680 Technical Advisory Group discussion paper: The impact of the communications revolution on the application of the 'place of effective management' as a tie-breaker rule (February 2001) (E)

### **C. Other OECD documents**

- 690 OECD Transfer pricing guidelines for multinational enterprises and tax administrations (1995-1999) (E)
- 811 OECD Report on Harmful Tax Competition – An Emerging Global Issue (1998) (E)
- 845 OECD Report: Towards global tax co-operation: Progress in identifying and eliminating harmful tax practices (2000) (E)
- 859 OECD Harmful Tax Project: 2001 Progress Report

### **D. Treaty law**

Vienna Convention on the law of treaties

- 868 *Text (excerpt) (E, F, G)*
- 876 *Official explanation of Articles 31, 32 and 33 (E)*
- 883 General Agreement on Tariffs and Trade (excerpt) (E)
- Convention for the Protection of Human Rights and Fundamental Freedoms
- 888 *Text (excerpt) (E, F)*
- 896 *First Protocol (E, F)*
- 901 *Table with the principal tax cases of the European Court of Human Rights (E)*

### **E. Exchange of information & other administrative assistance**

- 902 EC Directive of 19 December 1977 (E, F, G) [also in Vol. 2]
- Council of Europe / OECD 1988 Convention on Mutual Administrative Assistance in Tax Matters
- 918 *Text (E<sup>1</sup>)*
- 930 *Explanatory Report (E)*
- 968 2002 OECD (Model) Agreement on Exchange of Information on Tax Matters 2002 (E)

### **F. Selected tax treaties**

- 985 Germany-UK (1964) (E)
- 995 UK-US (1975) (E)
- 1009 UK-US (2001) (E)
- 1034 US-Canada (1980) (E)
- 1070 US-Germany (1989) (E)