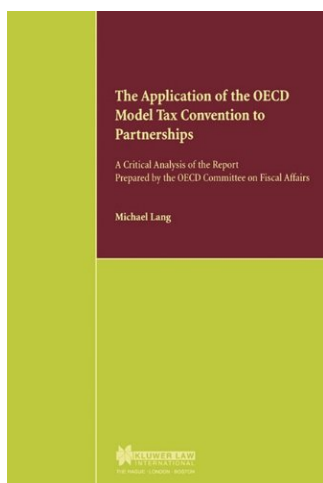


[PDF] The Application Of The Oecd Model Tax Convention To Partnerships, A Critical Analysis Of The Report Prepared By The Oecd Committee On Fiscal Affairs

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This unique work provides a timely and critical commentary on the OECD Report on Partnerships, which was published in 1999. This report is the first comprehensive

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The OECD Committee has put forward a set of general principles based on a detailed analysis of practical examples. This book summarises these principles and examines the validity of the premises from which the principles were derived. The critical analysis and in-depth study of practical problems offered here will be of significant value to practitioners and researchers dealing with this complex subject matter.

The Application of the OECD Model Tax Convention to Partnerships is the result of extensive research and a number of seminars organised by the Department of Austrian and International Tax Law at the University of Economics and Business Administration in Vienna.

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