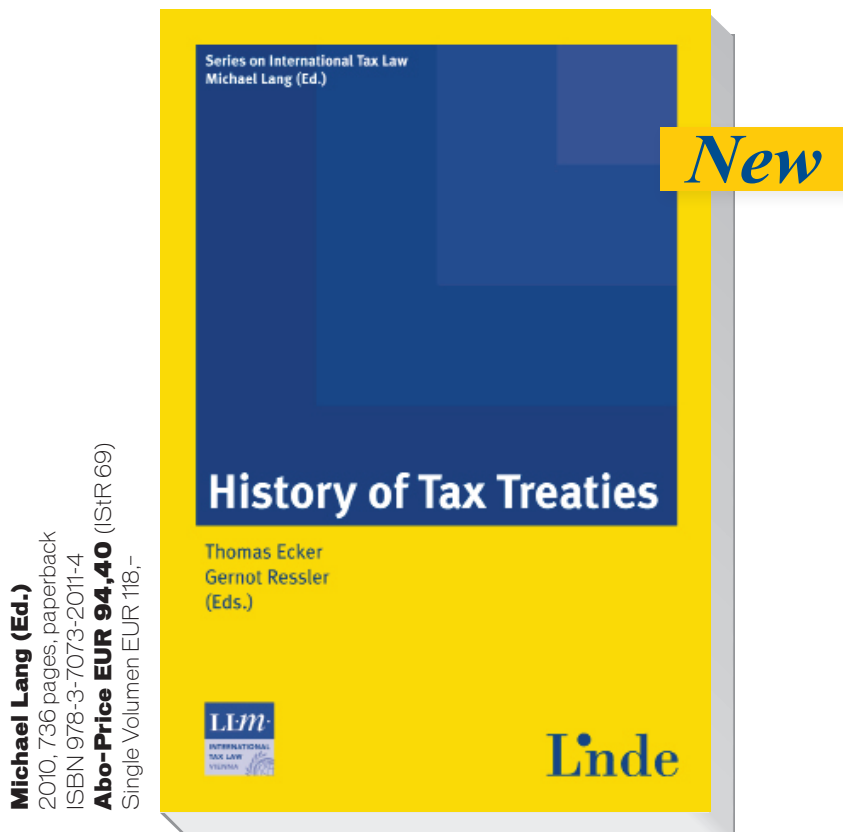


# History of Tax Treaties



This book provides an historical in-depth analysis for each provision in the OECD MC. It offers a refurbished presentation of the history and internal processes of the international organizations involved in the tax treaty models' development. This historical analysis helps the reader understand the design and content of certain provisions, as well as their role in the system as a whole. As such, the value of an historical analysis goes far beyond mere understanding of the past: it also provides tools for interpretation. By using those tools, one can solve numerous current interpretation issues and gain new insights for future improvements of the OECD MC.

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