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# Tax Rules in Non-Tax Agreements

*Editors: Michael Lang, Pasquale Pistone, Josef Schuch, Claus Staringer and Alfred Storck*

## Why this book?

Tax rules in non-tax agreements is a topic of great relevance in practice. Yet, up to now, this area of tax law has been generally neglected by researchers. The aim of this book is to close this gap in tax law research and to analyse the provisions of international agreements and similar legal instruments under international law which provide for a special domestic law tax treatment for specific individuals and international organizations.

Twenty-three national reports from countries across the globe have been compiled and are published in this volume. Seventy experts, including the authors of the national report, convened for a joint conference on "Tax Rules in Non-Tax Agreements" in Rust (Austria) from 7–9 July 2011. The national reports focus on the interaction of tax rules in non-tax agreements with the corresponding tax treaty rules. Moreover, possible matters of dispute regarding the justification of these tax rules within the legal and political frameworks of the different states are given much attention. The objective of this book is to show the relevance of tax rules in non-tax agreements, to highlight problematic issues and to encourage future research in this important field of tax law.



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