The Improper Use of Tax Treaties
With Particular Reference to the Netherlands and the United States

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# Table of Contents

*Preface*  xi  
*List of Abbreviations*  xiii  

## PART I. INTRODUCTION

1  **Introduction**  3  
   1.1  Background and purpose of this study  3  
   1.2  Methodology  4  

## PART II. DOUBLE TAXATION

2  **Occurrence of double taxation**  9  
   2.1  Double taxation defined  9  
   2.2  Jurisdictional issues  10  
   2.3  Nationality  10  
   2.4  Residence  12  
   2.5  Source  12  
   2.6  Conflicting principles  13  
      2.6.1  Residence and nationality  13  
      2.6.2  Residence and source  13  
      2.6.3  Nationality and source  13  
   2.7  Application of identical principles  13  

3  **Rationale for the avoidance of double taxation**  15
### 4 Avoidance of double taxation

4.1 Methods
- 4.1.1 Exemption method
  - 4.1.1.1 Full exemption
  - 4.1.1.2 Exemption with progression
  - 4.1.1.3 Subject-to-tax requirement
- 4.1.2 Credit method

4.2 Measures
- 4.2.1 Unilateral measures
- 4.2.2 Bilateral measures and multilateral measures

### PART III. TAX TREATIES

5 History and purpose

5.1 History
5.2 Objectives of tax treaties
- 5.2.1 Avoidance of double taxation
- 5.2.2 Prevention of tax avoidance and evasion
- 5.2.3 Non-discrimination

6 Structure

6.1 Basic structure
6.2 Treaty subject
- 6.2.1 Personal scope
- 6.2.2 Persons
- 6.2.3 Residence
  - 6.2.3.1 The definition of residence in treaties
  - 6.2.3.2 The United Kingdom
  - 6.2.3.3 The Netherlands
    - 6.2.3.3.1 Residence based on the circumstances
    - 6.2.3.3.2 Residence based on incorporation under Netherlands law
6.3 Treaty object
6.4 Relation between treaty subject and treaty object
- 6.4.1 Introduction
- 6.4.2 Meaning of the term ‘paid to’
- 6.4.3 The concept of beneficial ownership
  - 6.4.3.1 Introduction
  - 6.4.3.2 Origin of the term and United Kingdom domestic law
  - 6.4.3.3 Treaty context
    - 6.4.3.3.1 Introduction and OECD Commentary
    - 6.4.3.3.2 Who is an agent or nominee?
    - 6.4.3.3.3 Conduit company
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.4.3.4 Interpretation in the Netherlands</td>
<td>73</td>
</tr>
<tr>
<td>6.4.3.5 Interpretation in the United States</td>
<td>77</td>
</tr>
<tr>
<td>6.4.3.6 Interpretation in other countries</td>
<td>83</td>
</tr>
<tr>
<td>6.4.3.7 Trusts</td>
<td>86</td>
</tr>
<tr>
<td>6.4.3.8 Pension funds and insurance companies</td>
<td>86</td>
</tr>
<tr>
<td>6.4.4 ‘Paid to’ and ‘beneficial owner’</td>
<td>87</td>
</tr>
<tr>
<td>6.4.5 Conclusion and recommendations</td>
<td>89</td>
</tr>
</tbody>
</table>

PART IV. IMPROPER USE OF TAX TREATIES

7 The concept of improper use of tax treaties

7.1 Introduction
   7.1.1 Abuse of rights in non-tax law of certain civil law countries 98
   7.1.2 Abuse of rights in non-tax international law 99
   7.1.3 Abuse of rights and business purpose in domestic tax law 101

7.2 Purpose, expectations and policy
   7.2.1 Introduction 103
   7.2.2 Primary purpose 104
   7.2.3 Expectations 105
   7.2.4 Policy
      7.2.4.1 Introduction 107
      7.2.4.2 The Netherlands 108
      7.2.4.3 The United States 111
   7.2.5 Reciprocity 116

7.3 Preliminary conclusions 116

8 Treaty shopping and other perceived improper use of tax treaties

8.1 Treaty shopping
   8.1.1 Introduction 119
   8.1.2 Direct conduits 120
   8.1.3 ‘Stepping stone’ conduits 120
   8.1.4 Improper use 121

8.2 Other perceived improper use of tax treaties
   8.2.1 Triangular cases 124
   8.2.2 Consolidated return 126
      8.2.2.1 Introduction 126
      8.2.2.2 Permanent establishment and base erosion 127
      8.2.2.3 Permanent establishment and loss recapture 128
      8.2.2.4 Treaty shopping and base erosion 130
   8.2.3 Dividends 131
      8.2.3.1 Direct vs. portfolio investment 131
         8.2.3.1.1 Introduction 131
         8.2.3.1.2 Same country holding 132

TABLE OF CONTENTS

8 Treaty shopping and other perceived improper use of tax treaties (continued)

8.2.3.1.3 Investment companies 134
8.2.3.1.4 Quintet structures 137
8.2.3.2 Dual residence 138
8.2.3.3 Dividend stripping 141
8.2.3.4 Conversion of dividends in payments of interest 149

8.2.4 Capital gains 151
8.2.4.1 Substantial shareholdings 151
8.2.4.2 Real property gains 152

8.2.5 Compensation for personal services 153
8.2.5.1 Introduction 153
8.2.5.2 Directors’ fees 153
8.2.5.3 Pensions 155
8.2.5.4 Artistes and sportsmen 157

8.2.6 Qualification 158

PART V. EFFORTS TO COMBAT IMPROPER USE OF TAX TREATIES

9 Interpretation and application of substance over form principles 163

9.1 Introduction 163
9.1.1 Interpretation 163
9.1.2 Application of substance over form principles 165

9.2 The Netherlands 167
9.3 The United States 178
9.4 Other countries 188

10 Provisions in or based on domestic legislation 191

10.1 Introduction 191
10.2 The Netherlands 194
10.2.1 Consolidated return 194
10.2.2 Investment companies 195
10.2.3 Pensions 196
10.3 The United States 197
10.3.1 Branch profits tax 197
10.3.2 Regulations on conduit financing arrangements 199
10.3.3 FIRPTA 204
10.4 Other countries 205

11 Treaty provisions 211

11.1 Introduction 211
11.2 The OECD Model Convention ’92 211
11.2.1 Introduction 211
11.2.2 Beneficial ownership 212
11.2.3 Limitation on benefits 212
11 Treaty provisions (continued)
11.2.3.1 Look-through approach 213
11.2.3.2 Exclusion approach 214
11.2.3.3 Subject-to-tax approach 214
11.2.3.4 Channel approach 215
11.2.3.5 Bona fide cases 215
11.2.4 Other provisions 216
11.2.4.1 Triangular cases 216
11.2.4.2 Artistes and sportsmen 217
11.3 The Netherlands 218
11.3.1 Introduction 218
11.3.2 Beneficial ownership 218
11.3.3 Limitation on benefits 218
11.3.4 Other provisions 222
11.4 The United States 224
11.4.1 Introduction 224
11.4.2 Beneficial ownership 225
11.4.3 Limitation on benefits 225
11.4.3.1 Introduction 225
11.4.3.2 Special measures approach 226
11.4.3.3 Principal purpose approach 226
11.4.3.4 Comprehensive approach 226
11.4.4 Other provisions 239
11.5 Other countries 243
11.5.1 Introduction 243
11.5.2 Beneficial ownership 244
11.5.3 Limitation on benefits 244
11.5.4 Other provisions 252

PART VI. CONCLUSION AND RECOMMENDATIONS

12 Conclusion and recommendations 257

Bibliography 261
Table of Case Law 271
Index 277