The Interpretation of Income Tax Treaties with Particular Reference to the Commentaries on the OECD Model

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# TABLE OF CONTENTS

The Interpretation of Income Tax Treaties  
with Particular Reference to  
the Commentaries on the OECD Model  

1. Introduction  

2. The OECD and the Work of the Committee on Fiscal Affairs  

3. The OECD Commentaries and the Vienna Convention  
   (a) To what extent do the commentaries come within Articles 31 and 32?  
   (b) The application of principles of logic and good sense to the use of the commentaries  
   (c) The importance of the intentions of the parties to the treaty  

4. Do the OECD Commentaries Rise to the Level of Binding Rules of International Law?  
   (a) Soft law  
   (b) Customary law, good faith, acquiescence, the protection of legitimate expectations and estoppel  
      (i) Customary international law  
      (ii) Good faith  
      (iii) Acquiescence  
      (iv) Protection of legitimate expectations and estoppel  
   (c) Transformation of international law into municipal law  

5. Observations Recorded on the OECD Commentaries  

6. Use of Later Commentaries  
   (a) Classification of later commentaries  
   (b) Use of later commentaries by courts  
   (c) Views expressed by publicists  
   (d) Our views on later commentaries  

7. Summary and Conclusions