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RUPRECHT-KARLS-UNIVERSITÄT HEIDELBERG
INSTITUT FÜR FINANZ- UND STEUERRECHT



Rheinische
Friedrich-Wilhelms-
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QUESTIONNAIRE

Conference on the topic

“The History of Double Tax Conventions” (The DTC-policy over the years)

July 3-5, 2008, Rust, Austria

I. The National Experience

1. Early Tax Treaties

When did your country conclude a Double Tax Convention (DTC) for the first time? What were the reasons for it? What was the economic background? With which countries have the first DTCs been concluded? Why with these countries? What was the procedure? Did the DTC negotiators follow any other DTCs or model conventions? Or were they inspired by national law? Who took the initiative? The government, public servants, politicians, trade associations...? Which groups influenced the negotiations? How did the first DTCs look like? Which provisions were the primary focus? Which taxes were covered? Did the DTCs contain any trade-specific provisions? For which sectors? How was the relationship between residence and source principle?

2. Periods/Stages and Goals of Tax Treaty Policies

Considering the time period from the conclusion of the first DTCs till this day: when were most of the DTCs concluded? Why? Taking the content of the DTCs into account, which periods can be differentiated? What were the reasons for major changes regarding the content? When was there any stagnation? Why? Which ideas did your country pursue during the negotiations? Was there a national model convention for the conclusion of DTCs? Is this model publicly available? In this regards is there any public discussion? Since when do such model conventions exist? How did your country's DTC policy change over the years? What stimulating factors explain these changes? Why? What was the economic background for changes in your country's DTC policy?

3. The Background: Economic Implications

Within the scheme of multilevel systems (federal state, state level, provinces, counties...) to which level do the limitations of DTCs apply?

Which institutions have to agree in your state in order to conclude a DTC? What are the decisive forces? Who negotiates the DTCs in your country? Are the authorities responsible for the mutual agreement procedure identical to the DTC negotiators? Is there any coordination in this respect? Is there any coordination between the local tax offices and the DTC- negotiators? In which respect do politics influence the content of DTCs in your country? Which matters are reserved for civil servants exclusively (and not for politicians)? To what extent do trade associations, chambers of commerce, trade unions... influence your country's DTC policy? To which extent do these notions have to be taken into consideration? Which influence do they have? How are the priorities of negotiating partners determined? Is there any informal coordination between trade associations and trade unions prior to the beginning of DTC negotiations? Is there any coordination in-between the rounds of negotiation?

Are there any legal assessment procedures? Which impact does such a procedure have? Is the parliament or its committees competent to discuss DTCs? Are there any examples? Which DTCs were concerned and what were the subject-matters? How did the interest change over time on a national level? What was decisive for that?

Which impact do business conditions have on your country's policy on DTCs? How has this impact changed over the years? Which provisions do provide evidence to be essentially borne out by a specific economic-political starting position? To what extent does your country try to take changing business conditions into account when concluding new DTCs? To what extent do changing business conditions lead to revisions of existing DTCs? Does your country focus on concluding new DTCs rather than amending existing treaties?

4. Unilateral Measures for the Avoidance of Double Taxation

In your country is there any possibility to avoid double taxation without the conclusion of a DTC? Which are the unilateral measures used in this context? What are the prerequisites? Describe the relationship between unilateral measures for the avoidance of double taxation and DTCs. If these measures exist why does your country conclude DTCs? How did the relationship between unilateral measures and DTCs change over the years? What were the decisive factors for these changes?

II. Inter-Country Influence

To what extent do the negotiators achieve to implement your country's policy on DTCs? To what extent are the conceptions of other countries complied with? In which fields is your country willing to compromise? In which fields does your country not make any concessions? In this respect does your country draw distinctions between different countries? Which provisions has your country adopted from double tax policies of other (member) states? Why have these provisions been adopted? To what extent have foreign conceptions influenced your country's DTC policy? How has this influence changed over the time? What were the reasons behind these changes?

III. Impact on and of International Institutions and Organisations

1. The Influence of Bilateral Tax Treaties on Model Tax Conventions

To what extent did your country's DTCs influence model tax conventions? Which international organisations provide the influenced model tax conventions (e.g. OECD, UNO, etc.)? Which concrete provisions, found in earlier DTCs concluded by your country were adopted into model tax conventions? Why have these provisions been adopted? Which background led to the transfer of these provisions? Which concrete political objectives of your country's double tax policies have influenced model tax conventions?

2. The Influence of Model Tax Conventions on Bilateral Tax Treaties

To what extent do existing model tax conventions influence your country's double tax treaty policy? Which provisions do you adopt from different model tax conventions, and why? Which provisions show discrepancies? Has anything changed in this connection over the timeline? Which provisions of model tax conventions were adopted into bilateral double tax policy in the past but are not adopted anymore? Are there cases where this happened the other way around? What was decisive for the changes in double tax treaty policy?