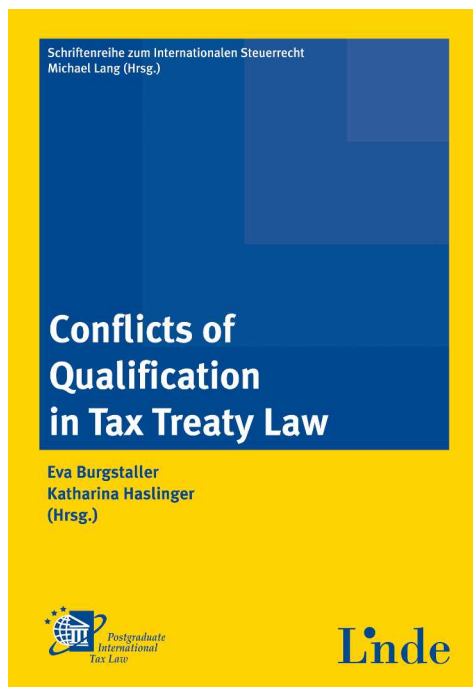


# With 18 Contributions by Tax Experts



Conflicts of qualification arise because of diverging tax treaty application by the contracting states. The different allocation of taxing rights may lead to double taxation or double non-taxation which can be (un-)favourable for the taxpayers and tax administrations involved.

The practical experience shows that there is a wide variety of possible conflicts of qualification. The master theses contained in this volume are dedicated to identifying conflicts of qualification and to develop solutions to the respective situations. Thereby, methodical issues are equally covered as the application of the distributive rules and the articles to avoid double taxation.

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