



- Different meanings and applications given to the term
- No satisfactory or commonly accepted definition
- Different administrative and judicial decisions

- Increase in taxpayers' uncertainty
- Enterprises face greater compliance efforts
- Doing business becomes costlier and/or unfeasible

THESIS STRUCTURE

The "**Introductory Analysis**" should cover topics such as (i) anti-treaty shopping rules; (ii) methods and rules for interpretation; (iii) relevance of the commentaries; (iv) relevance of national and case law etc.

Within the OECD chapter will address issues such as the history, wording, purpose, context etc.

The analysis of the concept's **deviations from the OECD** will touch the same issues in different models and also in bilateral treaties, for a better comparative analysis.

"Case Analysis" will deal with different decisions from a varied range of courts and jurisdictions, their reasoning and doctrines used (legal form, economic substance over legal form, objective tests, abuse of law etc.) and an attempt to identify groups will be made, separating by certain shared characteristics.

This will allow for a better assessment of what the original term meaning was and how it was built to arrive at where it stands now – and where should it go.

