

A Multilateral Instrument for Updating the Tax Treaty Network

A legal-oriented analysis of Action 15 of the OECD's Base Erosion and Profit Shifting Project

From tax competition ...

... to tax harmonization



How can a multilateral instrument be designed to further develop the existing network of more than 3,000 bilateral double taxation agreements, while embracing all the changes developed by the OECD in the context of the BEPS project which are needed to adjust the international tax framework to today's digital and globalized economy?

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