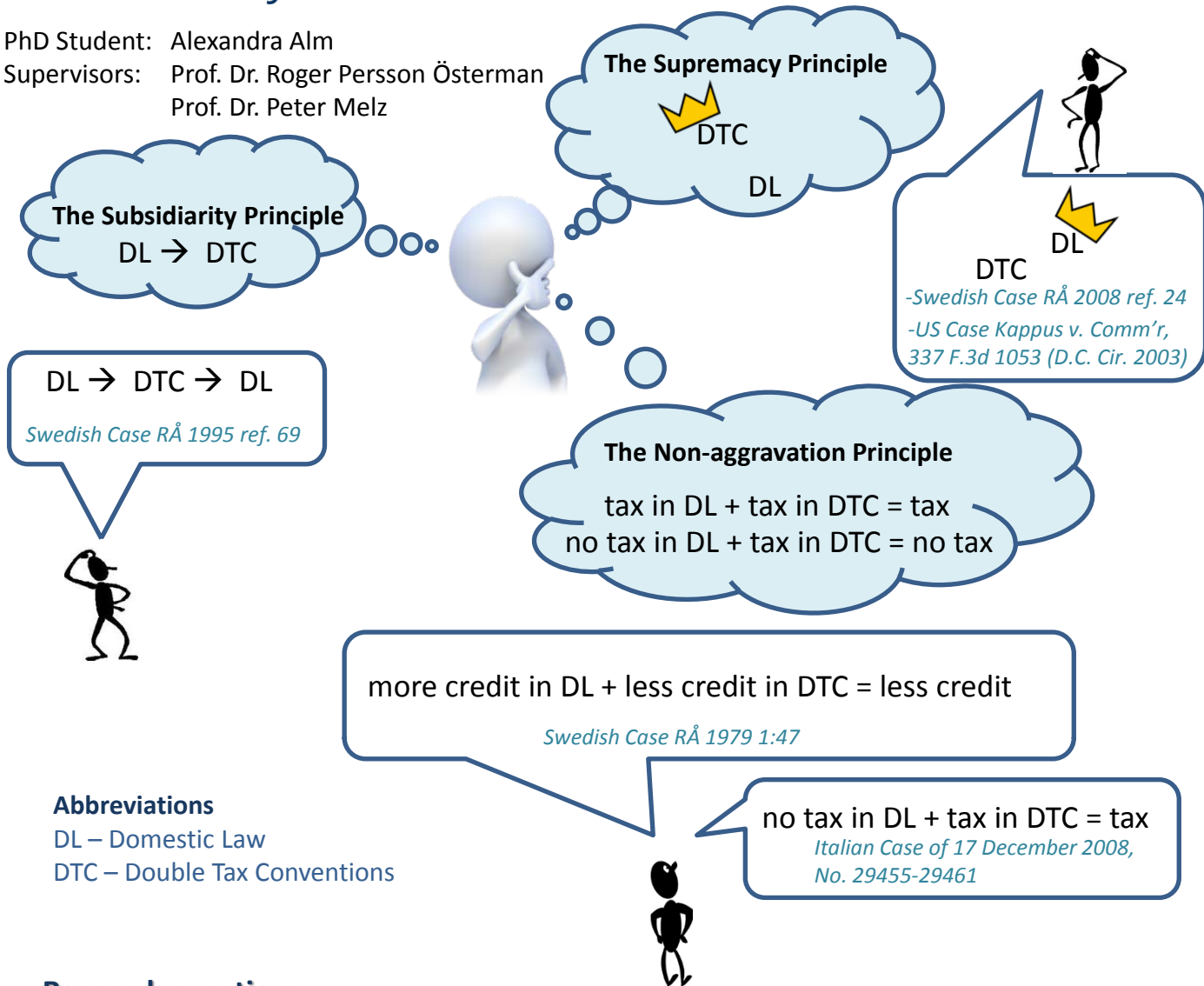




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The Application of Income Tax Treaties in Domestic Law



Abbreviations

DL – Domestic Law
DTC – Double Tax Conventions

Research questions

- How are the abovementioned principles, explicitly or implicitly, expressed in tax treaty law and in domestic law?
- What are the rationales of the principles?
- Are these principles always applicable when applying tax treaties in a domestic law context?
- Is the application or non-application of the principles restricted by domestic constitutional law, tax treaty law or EU law?

All comments and suggestions are welcome. The author can be contacted at alexandra.alm@juridicum.su.se.