2/55

NTUI- Moi

MODEL CONVENTION

FOR MUTUAL ADMINISTRATIVE ASSISTANCE IN THE RECOVERY OF TAX CLAIMS

Report of the OECD Committee on Fiscal Affairs

1981

TECHNISCHE HOCHSCHULE DARMSTADT

Inv.-Nr.:

H6199

WIRTSCHAFTSPOLITIK

ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT



CONTENTS

Α.	HISTORICAL BACKGROUND	4
В.	GENERAL REMARKS ON THE MODEL CONVENTION	5
С.	CONCLUSIONS	8
	ANNEXES	
ı.	THE MODEL CONVENTION	9
II.	COMMENTARIES ON THE ARTICLES OF THE MODEL CONVENTION	21
	APPENDIX	
	COMMENDATION OF THE COUNCIL OF OECD CONCERNING MUTUAL MINISTRATIVE ASSISTANCE IN THE RECOVERY OF TAX CLAIMS	63