

Table of Contents

Volume I

List of Abbreviations	xiii
Introduction (Klaus Vogel/Alexander Rust)	1
Chapter I. Scope of the Convention	
Article 1. Persons Covered (Alexander Rust)	73
Article 2. Taxes Covered (Roland Ismer/Alexander Blank)	143
Chapter II. Definitions	
Article 3. General Definitions (Ana Paula Dourado/Georg Kofler/Ekkehart Reimer/Alexander Rust)	171
Article 4. Resident (Roland Ismer/Katharina Riemer)	217
Article 5. Permanent Establishment (Ekkehart Reimer)	293
Chapter III. Taxation of Income	
Article 6. Income from Immovable Property (Ekkehart Reimer)	409
Article 7. Business Profits (Ekkehart Reimer)	473
Article 8. Shipping, Inland Waterways Transport and Air Transport (Georg Kofler)	535
Article 9. Associated Enterprises (Georg Kofler)	577
Pre Arts 10-12. Preface to Articles 10 to 12 (Eric Kemmeren)	705
Article 10. Dividends (Werner Haslehner)	775
Article 11. Interest (Werner Haslehner)	875
Article 12. Income from Royalties (Matthias Valta)	955
Article 13. Capital Gains (Ekkehart Reimer)	1033
Article 14. Independent Personal Services (Ekkehart Reimer)	1085

Volume II

Article 15. Income from Employment (Luc De Broe)	1089
Article 16. Directors' Fees/Directors' Fees and Remuneration of Top-Managerial Officials (Axel Cordewener)	1223
Article 17. Entertainers and Sportspersons (Axel Cordewener)	1287
Article 18. Pensions (Roland Ismer)	1413
Article 19. Government Service (Roland Ismer/Michael Blank)	1465
Article 20. Students (Luc De Broe)	1509
Article 21. Other Income (Alexander Rust)	1529
Chapter IV. Taxation of Capital	
Article 22. Capital (Ekkehart Reimer)	1561

Table of Contents

Chapter V. Methods for Elimination of Double Taxation		
Article 23 A.	Exemption Method (Alexander Rust)	1581
Article 23 B.	Credit Method (Alexander Rust)	1583
Chapter VI. Special Provisions		
Article 24.	Non-discrimination (Alexander Rust)	1657
Article 25.	Mutual Agreement Procedure (Roland Ismer)	1735
Article 26.	Exchange of Information (Ana Paula Dourado/Johannes Becker) ...	1827
Article 27.	Assistance in the Collection of Taxes (Ana Paula Dourado/Kamilla Zembala)	1931
Article 28.	Members of Diplomatic Missions and Consular Posts (Roland Ismer/Daniela Endres)	1979
Article 29.	Territorial Extension (Johannes Becker)	2001
Chapter VII. Final Provisions		
Article 30.	Entry into Force (Kamilla Zembala)	2013
Article 31.	Termination (Kamilla Zembala)	2014
Index.....		2025