New OECD guidelines on double taxation treaties

On 21 January 2021, the OECD published an update of its 3 April 2020 Guidelines on the Interpretation of Double Taxation Treaties, also urging states to regulate the effects of the pandemic on the tax residence of entities and individuals in terms of domestic law.

Dario Augello analyzed the essential features of the document for Eutekne.

Read the article.

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