

EC and International Tax Law Series

Volume 21

Revisiting Article 21 (Other Income) of the OECD Model

and achieve uniformity in the allocation
of taxing rights between countries in cross-
border situations.

Tax Law

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law are bilateral or multilateral treaties
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Revisiting Article 21 (Other Income) OECD Model Convention

Why this book?

Revisiting Article 21 (Other Income) of the OECD Model is a detailed and comprehensive study on article 21 of the OECD Model and includes the reports presented at the annual conference held in Milan in November 2023, together with individual country reports.

First, the book examines the history of article 21 of the OECD Model and its policy rationale, also discussing whether the residence exclusive right to tax is (still) justified.

Next, the book moves to analyse the income covered by article 21 of the OECD Model and the way in which this article operates in relation to the other distributive rules of the OECD Model and tax treaties. In more detail, the book addresses the relationship between the “other income” provision and the following items of income: fictitious income, business income, investment income, capital gains and income derived from trusts, as well as income from government services. Furthermore, the book addresses the role and operation of article 21 of the OECD Model in relation to income from third states.

Then, the book considers the “other income” provision in the UN Model and other treaty models, focusing on notable deviations in tax treaties.

Finally, the book considers possible improvements to article 21 of the OECD Model and its Commentary. As mentioned earlier, individual country reports complete the book, providing an in-depth analysis of the specific domestic tax regimes and tax treaty practice of several EU and non-EU Member States, namely Austria, Belgium, Brazil, Finland, France, Germany, India, Italy, Luxembourg, Mexico, the Netherlands, New Zealand, Norway, Spain, Sweden, Switzerland, the United Kingdom and the United States.

This book provides a unique and detailed analysis of some of the most important issues concerning article 21 of the OECD Model. As such, it is an essential reference for international tax students, practitioners and academics.

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**Revisiting Article 21
(Other Income) of the OECD Model**

Revisiting Article 21 (Other Income) of the OECD Model

edited by
Prof. Guglielmo Maisto



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