

Title Thesis

The effect of the directives in the area of direct taxation on the interpretation and application of tax treaties

Short summary of research

The effect of directives within the area of direct taxation on tax treaties has become more and more relevant in light of the increasing overlap between situations covered by directives and tax treaties, the changing nature of obligations arising from directives, and the interpretation by the EU Court of Justice of terms in directives that are similar to terms used in tax treaties.

This research contains an analysis of the effect of directives on the interpretation and application of tax treaties from the perspectives of public international law and the laws of the EU. Regarding the effect of directives on the interpretation of tax treaties, this research addresses the question whether directives must be taken into account when resorting to article 3(2) OECD Model and article 31 Vienna Convention 1969 and, if so, to what extent they could affect the interpretation of a tax treaty (while taking into account the duty of conforming interpretation). Additionally, this research looks into to what extent directives affect the application of tax treaties under the conflict rules of public international law (*lex posterior*, *lex specialis*) as well as by means of the primacy of directives under the laws of the EU.