Theo Keijzer – a few slides with examples

Article 6.1: “tax avoidance” term is used

Expl.statement: para 80: no explanation, only says in French it is “évitement fiscal”

The term tax avoidance for politicians is very broad. What is the legal meaning?

Article 15.1: 12 lines of text to define a “closely related” person.

compare this text with

Article 7.13.e: “connected person” definition

Any reason for the difference? If not, why not same text? If yes, why?

Article 17.1: Corresponding adjustments

“ yes we (the two countries to this treaty) promise to be fair to business and ensure that we have the same interpretation of facts”

True/False?

My conclusion:

- **BEPS generates more rules**
- **MLI provides even more rules in addition to the BEPS process**
- **Countries will continue to maximize tax proceeds**
- **More rules means more conflicts between countries on profit/tax allocation**
- **Current indications are number of conflicts are rising more rapidly than seen before**
- **Cross border business will be impacted by MLI in negative sense, reducing economic growth**