



## Spain: Treaties and Tax Information Exchange Agreements (Paperback)

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By U S Department of the Treasury

Createspace, United States, 2014. Paperback. Book Condition: New. 279 x 216 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.This is a Technical Explanation of the Protocol signed at Washington on January 14, 2013, the related Memorandum of Understanding signed the same day, and a subsequent Exchange of Notes dated July 23, 2013 (hereinafter the Protocol, Memorandum of Understanding and Exchange of Notes respectively), amending the Convention between the United States of America and the Kingdom of Spain for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Madrid on February 22, 1990 (hereinafter the existing Convention ) and the Protocol, which forms an integral part of the existing Convention, signed at Washington on November 6, 2003 (hereinafter the Protocol of 1990 ). Negotiations took into account the U.S. Department of the Treasury s current tax treaty policy and the Treasury Department s Model Income Tax Convention, published on November 15, 2006 (the U.S. Model ). Negotiations also took into account the Model Tax Convention on Income and on Capital, published by the Organisation for Economic Cooperation and Development (the OECD Model ), and recent tax treaties...



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