HMRC - INTM152070 - Interpretation Of Double Taxation Agreements

CSTD Business, Assets & International Tax Treaty Team can advise on the interpretation of double taxation agreements where the point at issue is not covered in these guidance notes. Where the text of a provision of a double taxation agreement follows the wording of the OECD Model (see INTM152040) or has substantially similar wording then the guidance in the Commentary on the OECD Model may be used as an aid to interpretation of that double taxation agreement. The United Kingdom courts have indicated their willingness to consider the Commentary as an aid to interpretation. Vinelott J stated in Sun Life Assurance Co of Canada v Pearson (59TC310) that the OECD Commentary `can and indeed must be referred to as a guide to the interpretation of the agreement’.

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