

Series on International Tax Law
Univ.-Prof. DDr. h. c. Michael Lang (Editor)

Volume 146

Anti-Abuse Rules in International Tax Law and their Interactions

edited by

**Christian Knotzer
Ivan Lazarov**

Linde

Suggested citation format: *Author in Knotzer/Lazarov (Eds), Anti-Abuse Rules in International Tax Law and their Interactions (2025) page*



Bibliographical information by the German National Library

The German National Library records this publication in the German National Bibliography.
Detailed bibliographical data is available online at <http://dnb.d-nb.de>.

This work of authorship is protected under copyright law. All rights, in particular the rights of distribution, of copying, of translation, of reprinting, and of display in a photomechanical or similar way, by ways of photocopy or microfilm or other electronic means as well as the saving in a data processing system, remain exclusive rights held by the publisher, even with regard to use of only parts of the work.

We would like to draw your attention to the fact that despite all efforts, the correctness and completeness of the information provided in this textbook cannot be guaranteed, and that no liability of any kind will be borne by the editors, authors or by the publisher.

ISBN 978-3-7143-0416-9 (Print)
ISBN 978-3-7094-1397-5 (E-Book-PDF)
ISBN 978-3-7094-1398-2 (E-Book-ePub)

© Linde Verlag Ges.m.b.H., Wien 2025
1210 Wien, Scheydgasse 24, Tel.: 01/24 630
office@lindeverlag.at | www.lindeverlag.at

Druck und Bindung: Prime Rate Zrt.,
H-1044 Budapest, Megyeri út 53

Content

Series Editor's Preface	V
Preface	VII
List of Authors	IX

PART I

Interaction of domestic measures with anti-abuse rules in DTTs and EU law context

<i>Natalie Bissoli</i>	
The interaction of domestic anti-abuse and income attribution rules with the guiding principle in the OECD Commentary and anti-abuse rules in DTTs	3
<i>Michaela Kozminská</i>	
Domestic SAARs in DTT Context with instances of treaty override	25
<i>Jan Pelouch</i>	
Domestic Exit Tax Regimes and Their Interaction with DTTs and EU Law	43
<i>Bernhard Häusler</i>	
Mandatory Disclosure Rules and their interaction with anti-abuse rules and principles under DTTs and EU Law	73
<i>Dairida Metalia</i>	
The burden of proof under domestic anti-abuse rules and its interaction with EU law and DTTs	97

PART II

Interaction of anti-abuse and other rules in DTTs with each other and EU law context

<i>Pablo Sánchez Ramos</i>	
The new preamble of the OECD MC and its interaction with anti-abuse rules	125
<i>Catherine Slavickova</i>	
“Beneficial ownership” and other anti-abuse rules in DTTs and EU law ...	147
<i>Nazar Halko</i>	
BEPS Action 7 and its interaction with other anti-abuse rules under domestic law and DTTs	171
Knotzer/Lazarov (Eds), Anti-Abuse Rules in International Tax Law and their Interactions, Linde	XIII

David Abentung

The “Special Relationship Rules” in Articles 11, 12, 12A and 12B of the OECD and UN Models and their Interaction with Article 9 and other Anti-abuse Rules	195
--	-----

Jakub Schaffer

The LOB clause: Interaction with anti-abuse rules in DTTs and EU law ...	227
--	-----

Yuliia Sydelnyk

The rule on third-country PEs (Article 29(8) OECD Model Convention) and its interaction with other anti-abuse rules in DTTs	255
---	-----

Elisabeth Maria Grabuschnigg

Minimum Holding Periods under DTTs and Their Interaction with Other Anti-Abuse Rules	285
--	-----

Marija Orsolic

The interaction of the rules for indirect transfers of Immovable Property, Shares and Rights (Article 13(4) OECD Model and Articles 13(4), 13(5) and 13(7) UN Model)	315
--	-----

Priscila Totoli

Pillar Two: Impact on Abuse Notion and Interaction with Anti-Abuse Rules	337
--	-----

João Filipe Leitão Rodrigues

No Loose Ends: Tying the Knot on Anti-Abuse with the Tie-Breaker Rule?	357
--	-----

PART III

Anti-abuse rules and principles under EU law and their interaction

Macarena Muñoz Rosado

The interaction between ATAD’s GAAR and other secondary EU law	377
--	-----

Danae Ramírez Torres

Anti-abuse under primary law – a matter of scope of EU law or a justification for the Member States?	399
--	-----

Series on International Tax Law	421
---------------------------------------	-----