

INTERNATIONAL TAX GROUP ARTICLES

1. J.F. Avery Jones *et al.*, "The Legal Nature of the Mutual Agreement Procedure Under the OECD Model Convention – I" [1979] Brit. Tax Rev. 333; J.F. Avery Jones *et al.*, "The Legal Nature of the Mutual Agreement Procedure under the OECD Model Convention – II" [1980] Brit. Tax Rev. 13.
2. J.F. Avery Jones *et al.*, "Dual Residence of Individuals: The Meaning of the Expressions in the OECD Model Convention – I" [1981] Brit. Tax Rev. 15; J.F. Avery Jones *et al.*, "Dual Residence of Individuals: The Meaning of the Expressions in the OECD Model Convention – II" [1981] Brit. Tax Rev. 104.
3. J.F. Avery Jones *et al.*, "The Interpretation of Tax Treaties with Particular Reference to Article 3(2) of the OECD Model – I" [1984] Brit. Tax Rev. 14; J.F. Avery Jones *et al.*, "The Interpretation of Tax Treaties with Particular Reference to Article 3(2) of the OECD Model – II" [1984] Brit. Tax Rev. 90.
4. J.F. Avery Jones *et al.*, "The Treatment of Trusts Under the OECD Model Convention – I" [1989] Brit. Tax Rev. 41; J.F. Avery Jones *et al.*, "The Treatment of Trusts Under the OECD Model Convention – II" [1989] Brit. Tax Rev. 65.
5. D.A. Ward *et al.*, "The Other Income Article of Income Tax Treaties" (1990) 38:2 Can. Tax J. 233; [1990] Brit. Tax Rev. 352.
6. J.F. Avery Jones *et al.*, "The Non-Discrimination Article in Tax Treaties" (1991) 31:10 Eur. Tax'n. 310; [1991] Brit. Tax Rev. 359 (Part I) and 421 (Part II).
7. J.F. Avery Jones & D.A. Ward, "Agents as Permanent Establishments Under the OECD Model Tax Convention" (1993) 33:5 Eur. Tax'n. 154; [1993] Brit. Tax Rev. 341.
8. D.A. Ward *et al.*, "A Resident of a Contracting State for Tax Treaty Purposes: A Case Comment on *Crown Forest Industries*" (1996) 44:2 Can. Tax J. 408.
9. J.F. Avery Jones *et al.*, "Credit and Exemption Under Tax Treaties in Cases of Differing Income Characterization" [1996] Brit. Tax Rev. 212.
10. J.F. Avery Jones *et al.*, "Tax Treaty Problems Relating to Source" [1998] Brit. Tax Rev. 222.
11. J.F. Avery Jones *et al.*, "The Definition of Dividend in the Double Taxation Relief Article" [1999] Brit. Tax Rev. 163.
12. Luc De Broe *et al.*, "Interpretation of Article 15(2)(b) of the OECD Model Convention: Remuneration Paid by, or on Behalf of, an Employer who is not a Resident of the Other State" (2000) 54:10 Bull. Int'l Fiscal Doc. 503.

13. S.H. Goldberg *et al.*, "Taxation Caused by or After a Change in Residence (Part I)" (2000) 21:6 Tax Notes Int'l 643; S.H. Goldberg *et al.*, "Taxation Caused by or After a Change in Residence (Part II)" (2000) 21:7 Tax Notes Int'l 741.
14. J.F. Avery Jones *et al.*, "Characterization of Other States' Partnerships for Income Tax" (2002) 56:7 Bull. Int'l Fiscal Doc. 288; [2002] Brit. Tax Rev. 375.
15. J.F. Avery Jones *et al.*, "Treaty Conflicts in Categorising Income as Business Profits caused by Differences in Approach between Common Law and Civil Law" [2003] Brit. Tax Rev. 224.
16. D.A. Ward *et al.*, "The Interpretation of Income Tax Treaties with Particular Reference to the Commentaries on the OECD Model" **[Book]** (2005) International Fiscal Association (Canadian Branch) and IBFD Publications BV.
17. J.F. Avery Jones *et al.*, "The Origins of Concepts and Expressions used in the OECD Model and their Adoption by States" [2006] Brit. Tax Rev. 695.
18. J.F. Avery Jones *et al.*, "The Definitions of Dividends and Interest in the OECD Model: Something Lost in Translation?" [2009] Brit. Tax Rev. 406.