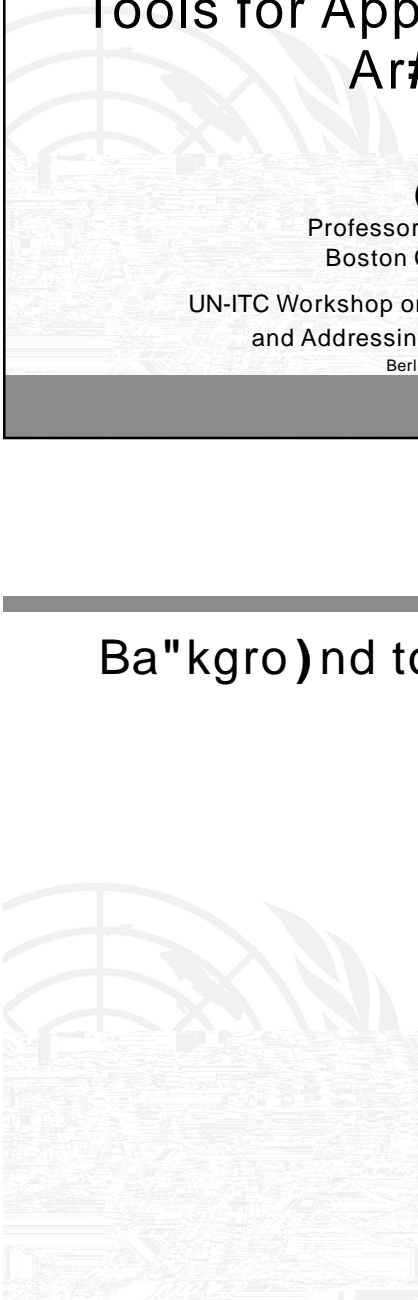


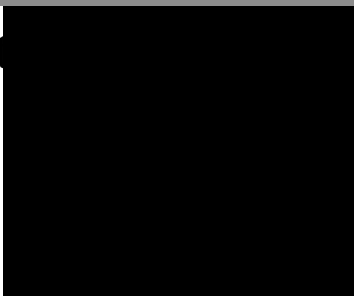


# Tools for Applying Tax Treaties Arbitration



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Professor Emerit)s of Tax \*a+  
Boston College \*a+ , "hool  
UN-ITC Workshop on Administration of Tax Treaties  
and Addressing Base-Eroding Payments  
Berlin 1- !e"em#er \$%1&

## Ba"kgro)nd to Arbitrat "ases



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## Basic features of the UN provision

### Selection of Arbitrators

- If no third arbitrator is selected within three months, the UN Committee of Experts shall select
- Rules are set forth for compensation of arbitrators
- Arbitrators must establish their independence and impartiality

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## Basic features of the UN provision

### Procedural and Evidentiary Rules

- To the extent not set forth in the Terms of

