

## DOUBLE TAXATION AND THE LEAGUE OF NATIONS

Modern-day tax treaties have their foundations in one of the three Model Tax Treaties developed by the League of Nations in 1928. Using previously unexplored archival material, Sunita Jogarajan provides the first in-depth examination of the development of the League's Models. This new research provides insights into questions such as the importance of double taxation versus tax evasion, the preference for source-taxation versus residence-taxation, the influence of theory and practice on the League's work, the development of bilateral rather than multilateral treaties, the influence of developing countries on the League's work, the role of Commentary in interpreting Model Tax Treaties, and the influential factors and key individuals involved. A better understanding of the development of the original Models will inform and help guide interpretation and reform of modern-day tax treaties. Additionally, this book will be of interest to scholars of international relations and the development of law at international organisations.

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SUNITA JOGARAJAN  
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## PREFACE

This book is the result of a desire to understand the original motivations that led countries to engage in a broad, international effort to target double taxation, and a frustration with being unable to find satisfactory answers to this fundamental question. This book is, to the author's knowledge, the first comprehensive study of the League of Nations' work on double taxation in the 1920s. The League's work resulted in the publication of the first model tax treaties on double taxation, which have had an enduring (but somewhat forgotten) influence on the modern-day international tax regime.

This book is based on extensive archival research. The League of Nations Archives was the primary source of documents; I also visited the United Kingdom National Archives (London) and the Seligman Archives, Columbia University (New York). Unfortunately, there are gaps in the archival material. The League's work on international double taxation was not considered significant and the documents are archived under 'financial', 'economic', and 'miscellaneous' in the League's Archives. Most of the early archival material was available in French only. Meticulous care was taken in translating the original French documents, but French is not my first, second, or third language. The translations are undoubtedly influenced by knowledge of the later English content.

The importance of tax treaty history has been well articulated and the primary purpose of this book is to provide a comprehensive account of the drafting of the first model tax treaties. The historical analysis will assist with tax treaty interpretation. The book also answers prevailing questions about the League's work and confirms, and, in many cases, corrects assumptions about the League's work. It is hoped that, at a broader level, the historical analysis provides insights into policy considerations for further reforms of the international tax regime.

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ABBREVIATIONS

BEPS	base erosion and profit shifting
DMC	draft model convention
DTA	double tax agreement
G20	Group of Twenty
GIT	general income tax
ICC	International Chamber of Commerce
IFS	Irish Free State
ISC	international shipping conference
OECD	Organisation for Economic Co-operation and Development
OECD Model	OECD Model Tax Convention on Income and on Capital
PE	permanent establishment
PIO	permanent international organisation
SA	South Africa
UN	United Nations
US	United States
USSR	Union of Soviet Socialist Republics

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