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maine born dr sumner jack jackson joined the british army as a volunteer physician during world war i after the battle of the somme he married a beautiful french red cross nurse when the war was over jackson joined the staff of the american hospital in paris where he quickly became a favorite physician of such lost generation figures as hemingway and fitzgerald during world war ii jackson his wife and their teenage son joined the french resistance they hid and treated wounded allied flyers and resistance fighters used the hospital as a cover for resistance activities photographed the german submarine base at saint nazaire and helped smuggle plans for the v 1 rocket to england just before the americans liberated paris however the family was betrayed to the gestapo and deported to german concentration camps the day before the war ended tragedy struck doctor to the resistance is based on recently declassified records of the french resistance the national archives family letters and diaries and the author s interviews with dr jackson s son hal vaughan recounts the jacksons remarkable true story for the first time it will captivate history buffs world war ii aficionados and anyone interested in the paris of that fascinating era

klaus vogel on double taxation conventions is regarded as the international gold standard on the law of tax treaties this article by article commentary has been completely revised and updated to give you a full and current account of double tax conventions dtcs dtcs form the backbone of international taxation but they raise many interpretational questions this market leading work will provide you with the answers based on the oecd g20 multilateral instrument the oecd mc and commentary published in 2017 and the most recent amendments to the un mc the book also includes relevant case law and scholarly literature upto and including 2020 previous editions of the vogel have been routinely relied on by courts around the world including australia canada germany india south africa the netherlands and united kingdom what's new in this edition there have been many important developments in this area since the last edition in 2015 the authors discuss these developments and the effect they will have upon practitioners working in this area they also provide a wealth of new and revised case law along with the dtcs of emerging countries you'll find reports about major features in the dtc practice of many leading jurisdictions such as the dtc practice of austria canada france germany india the netherlands switzerland the uk and the us sections on divergent country practice covering their national models and networks of bilateral dtcs thorough analysis of the oecd and un model as well as the implementation of these models in practice amendments of bilateral dtcs textual or in substance on the basis of the 2017 anti beps multilateral instrument coverage of a full range of the latest tax treaties around the world including important treaties between oecd and brics countries this new fifth edition of klaus vogel on double taxation conventions continues to reflect the unchallenged role of the oecd the oecd mc accompanied by the official commentary guidelines reports and other recommendations has sustained its position as the most important legal instrument in the area of dtcs on occasion the un mc and commentary diverge from the oecd texts when this happens the authors deal with the specifics of the un mc in separate annotations and analyses explaining and making sure you understand the differences how this will help you all the information you need to confidently advise on issues such as the taxation of income taxation of capital and the elimination of double taxation know that your advice to clients is based on the most up to date and respected information available from an outstanding team of editors and authors the editors professors ekkehart reimer and alexander rust have worked with the late professor vogel as well as an international team of top experts to completely update and enhance the content the writing team comprises editors prof dr ekkehart reimer heidelberg university and prof dr alexander rust wu vienna authors johannes becker federal ministry of finance berlin alexander blank university of erlangen nuremberg katharina blank federal

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as an emerging continent with a rich past dynamic present and promising future africa has an important role to play in the development of international organization well before africa year 1960 when several african states attained their independence and their rightful place in the community of nations the various movements for unity and co operation strove towards the creation of regional international organization now more than ever before nearly two scores of african states members of the united nations the organization of african unity and several other sub regional organizations and arrangements look upon international organization as an important means for safeguarding their independence enhancing african identity forging collaborative bonds amongst themselves and with the outside world and raising the standard of living for their populations it should also be noted that the age of science and technology which is and should be based on international co operation stimulates further africa's desire to strengthen and work through international inter governmental organizations as africa faces the 1970s confronting the core problems of colonialism and apartheid in its southern parts she looks upon the united nations and the organization of african unity as the main vehicles for thought and action for these considerations the present book resulting from the st

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