Beneficial Ownership of Royalties in Bilateral Tax Treaties

da Toit, C.P.

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FOREWORD

Born and educated in South Africa, I have been associated with PricewaterhouseCoopers (and its predecessor firms) since 1983, working both in South Africa and in London. Since 1989 I have specialized in taxation, and this book, which is my doctoral thesis, is the result of combining my interest in taxation with something that I believe will become more and more important in the future, namely intellectual property.

In my search for a suitable research topic within the broad sphere of taxation and intellectual property, it was important for me to find something which not only has enough academic substance to qualify as a suitable topic for a doctoral thesis, but also something the answer to which is important in everyday commercial life. The decision to focus my research on the beneficial ownership of royalties in bilateral tax treaties, in my opinion, satisfies both the academic and practical requirements, and I trust that I have made a contribution to both these fields.

Probably the biggest joy of embarking on a project of this nature is the quality of the people you make contact with. In this respect there is a long list of people to whom I owe much gratitude.

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I have been a partner with PricewaterhouseCoopers in Cape Town, South Africa since 1994. I want to thank the partners of the firm for all the assistance which made it possible for me to conduct this research.

Lastly, I want to thank all my family and friends for their invaluable moral support. In particular, I want to thank my wife, Mart-Marié, for her love and support. I dedicate this book to her.

Charl P. du Toit
Amsterdam, 28 July 1999.