International taxation of cross-border leasing income
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Citation for published version (APA):

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FOREWORD

A few years ago at an international tax conference, when I briefly heard about double-dip leasing as an international tax planning technique, I was astonished. I found it a classic example of how more than one jurisdiction's national tax laws, tax treaties as well as anti-avoidance principles could be applied together in a single transaction. It also provoked my curiosity about various practical aspects concerning cross-border leasing, particularly, transaction characterization, tax depreciation, income recognition, and applicability of anti-avoidance principles under various national tax laws, as well as tax treaty issues.

In 2001, I got an opportunity to examine the above-mentioned aspects while working on a major leasing assignment at the International Bureau of Fiscal Documentation (IBFD) in Amsterdam. Later that year, I began working on this Ph.D. thesis, when Prof. Dr Jaap Zwemmer of the University of Amsterdam agreed to be my promoter. I am grateful to Prof. Dr Zwemmer and my co-promoter Prof. Dr Stef van Weeghel for providing invaluable guidance at many crucial junctures in the project.

I would also like to thank the members of the promotion committee for approving the manuscript. In addition to my promoter and co-promoter, the committee consisted of Prof. Dr Rob Cornelisse (University of Amsterdam), Prof. Dr Irene Burgers (University of Groningen) and Prof. Wim Wijnen (LUISS University, Rome).

Many of my colleagues at IBFD provided invaluable help. First and foremost, I would like to express my gratitude to Prof. Wim Wijnen for selflessly helping me throughout the project. For instance, he introduced me to Prof. Dr Zwemmer, and also accompanied me to the meeting in which Prof. Dr Zwemmer agreed to act as my promoter. I would also like to express my gratitude to all my fellow researchers and to the librarians at the IBFD for always helping me smilingly. In particular, I am thankful to Prof. Jan de Goede, Dr René Offermanns, Bart Kosters, Sebastian Löser, Alessandro Vigna and Jane Kerr.

I am grateful to Mr Dilip K. Sheth, Chartered Accountant, for being my mentor ever since I started working on my first dissertation in India in the mid-1990s. He taught me to see the bigger picture. I am also obliged to him for going through the manuscript and providing invaluable suggestions for improvements.
I would like to thank my parents for inculcating in me the passion for higher learning. And, last but not the least, I am thankful to my wife Namita and two wonderful children Jash and Eesha for tolerating me when I worked on this project during many weekends and vacation days instead of spending time with them; but for their sacrifice, I could have never concluded this project.

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12 September 2004