

**SOME ASPECTS REGARDING THE APPLICATION OF ART. 15,
PARA 3 OECD-MC**

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Abstract

The current study examines a specific case in the taxation of income from employment – Art. 15, para 3 of the OECD Model Tax Convention on Income and on Capital (OECD-MC). For this purpose, both the legal nature and the scope of the provision will be analyzed outlining its main features.

Keywords: OECD Model Tax Convention on Income and on Capital; double tax treaty; income from employment; international traffic

JEL: K33; K34

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