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1. OECD Model Tax Convention on Income and on Capital (April 29, 2000) 631
2. United Nations Model Double Taxation Convention between Developed and Developing Countries (January 11, 2001) 645
3. United States Model Income Tax Convention (September 20, 1996) 662

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International tax principles are defined as the taxation of cross-border transactions. It generally has two applications: resident taxation and source taxation. Resident taxation refers to a country having a right to tax its resident on their worldwide income. These two VAT Directives provided only the basic structure of the system and let each Member States decide the coverage and the rate of the VAT by themselves. At 172 CTA Sec.4-1, Sec.5-1.