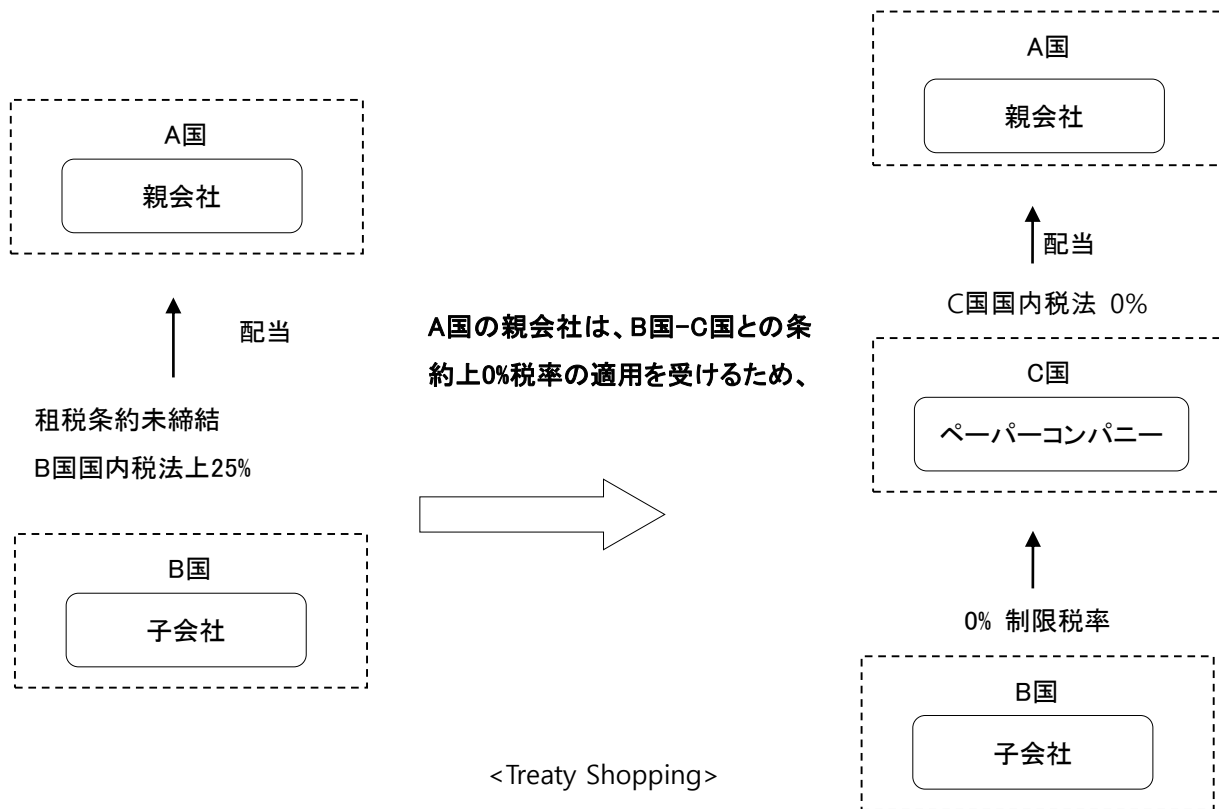
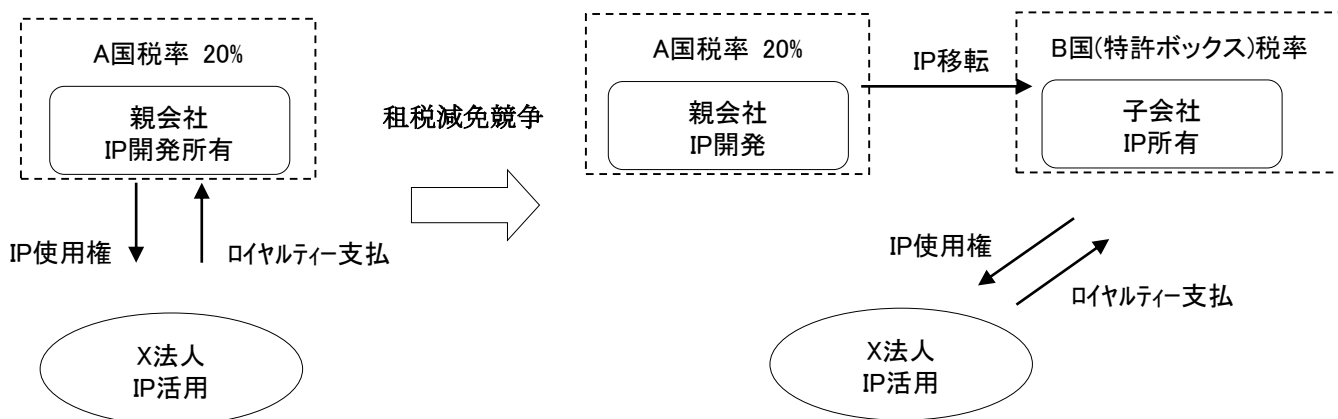


(1) 租税条約濫用防止の事例



(2) 有害租税競争の遮断の事例



<国家間租税減免競争の事例>