

International Tax Aspects of Sovereign Wealth Investors: A Source State Perspective

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International Tax Aspects of Sovereign Wealth Investors:
A source State perspective

Internationale fiscale aspecten ten aanzien van publieke investeerders bezien vanuit de
bronstaat

Proefschrift

ter verkrijging van de graad van doctor aan de
Erasmus Universiteit Rotterdam
op gezag van de
rector magnificus

Prof.dr. H.A.P. Pols

en volgens besluit van het College voor Promoties.
De openbare verdediging zal plaatsvinden op

donderdag 24 mei 2018 om 15:30 uur

door

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geboren te Rotterdam

Erasmus University Rotterdam



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Acknowledgments

A dissertation is a ‘proof of competence in independently conducting scientific research’¹. Drawing parallels with successfully completing a first marathon or ‘hemelbestorming’² will raise some eyebrows, I presume. Nevertheless, the road towards a completed dissertation somehow reminds me of this. Just like completing these athletic endeavours, finishing a thesis requires endurance, patience, stubbornness, resilience, good planning, sacrifice and being somewhat odd. Both are accompanied by unknown peaks and valleys; the condition of which is continuously determined by their relative magnitude. My road has not been without obstacles, neither in my private life, nor in my working life. I will forever be deeply affected by the (sudden) loss of my beloved father – who I so deeply miss. I know my grandmothers would have been so proud as well. At the same time, I feel strengthened by the support and love of my dearest Lien, my mum and dad, my brother (Jeff), Willem, Huub & Jen, and many others. I have underestimated writing a thesis, being a tax advisor and being a lecturer at the same time. With the help of Loyens & Loeff – for which I am most grateful – this was changed in a formula that has proved successful for me.

Nobody gets to the finish without support. I would therefore like to express some words of gratitude; in particular to Prof. Ton Stevens and Prof. Reinout Kok, for your pleasant supervision and constructive feedback, and for your patience; to Sjaak Janssen, (again) Ton and Prof. Sigrid Hemels, for giving me the opportunity to write this thesis; to Loyens & Loeff, in particular Wil Martens, Marcel Buur, Paul Simonis, François Hoenjet, Bart Rubbens and Rob Cornelisse, for facilitating the process, your trust in me and your patience; to Maarten de Wilde, for the endless conversations, inspiration, insights and stimulating my imagination; to the members of the thesis committee (Prof. Arnaud de Graaf, Prof. Peter Kavelaars en Prof. Daniël Smit), for being critical and for taking this thesis to a higher level; to the other members of the plenary committee, for your time and your willingness to discuss my thesis; to Prof. Henk van Arendonk, for sharing your opinion on my thesis; to Prof. Raymond Luja and Anna Gunn, for commenting on the chapter on State aid; to Prof. Ellen Hey, for providing input on my initial analysis regarding sovereign immunity; to Renee Louman, for checking my maths; to Fenneke van Dam, for your assistance; to my family and friends, for your support and encouragement. Special thanks go to Lien, my love, for never having to walk alone.

*Richard Snoeij
Rotterdam, February 2018*

¹ Translation from Dutch: -proeve van bekwaamheid tot het zelfstandig beoefenen van de wetenschapø Art. 2.1 Promotiereglement 2015 Erasmus Universiteit Rotterdam (version 13 March 2015).

² The Dutch term -hemelbestormingøis derived from 2Doc: *Hemelbestormers*, 27 June 2016, EO, NPO 2.

Table of Contents

Table of Contents.....	viii
List of Abbreviations	xvii
Chapter 1/ Introduction	1
1.1. Subject.....	1
1.2. Focus and purpose.....	2
1.3. Approach and further scoping.....	4
1.4. Outline of the study.....	7
Chapter 2/ Sovereign Wealth Investors.....	10
2.1. Introduction	10
2.2. The Santiago Principles.....	10
2.2.1 What are the Santiago Principles?.....	10
2.2.2 International Forum of Sovereign Wealth Funds	11
2.3. Definitions and classification of SWFs.....	12
2.3.1 Introduction.....	12
2.3.2 U.S. Department of Treasury	12
2.3.2.1 Definition.....	12
2.3.2.2 Classification	13
2.3.3 State Street.....	13
2.3.3.1 Definition.....	13
2.3.3.2 Classification	13
2.3.4 The International Working Group of SWFs and the IMF.....	14
2.3.4.1 Definition.....	14
2.3.4.2 Classification	15
2.3.5 Other attempts.....	17
2.3.6 Analysis and working definition of SWFs	17
2.4. Governance structure of SWFs.....	19
2.4.1 Owner.....	19
2.4.2 Governing body/ies.....	19
2.4.3 Operational management	19
2.5. SWFs by region.....	20
2.6. Definition of SWEs.....	20
2.7. Investment trend.....	20
2.8. Legal framework of sovereign wealth investors.....	21
2.8.1 SWFs.....	21
2.8.2 SWEs	21
2.8.3 SWFs and SWEs combined	21
2.9. Selected examples of sovereign wealth investors.....	22

2.9.1	Government Pension Fund Global (Norway)	22
2.9.1.1	Incorporation & objective(s).....	22
2.9.1.2	Legal form & governance.....	22
2.9.1.3	Funding & portfolio.....	23
2.9.2	Temasek Holdings (Private) Limited	23
2.9.2.1	Incorporation & objective(s).....	23
2.9.2.2	Legal form & governance.....	23
2.9.2.3	Funding & portfolio.....	24
2.9.3	Abu Dhabi Investment Authority.....	24
2.9.3.1	Incorporation & objective(s).....	24
2.9.3.2	Legal form & governance.....	24
2.9.3.3	Funding & portfolio.....	24
2.9.4	China Investment Corporation	25
2.9.4.1	Incorporation & objective(s).....	25
2.9.4.2	Legal form & governance.....	25
2.9.4.3	Funding & portfolio.....	25
2.10.	Home State tax status of sovereign wealth investors.....	26
2.11.	Conclusions.....	28
Chapter 3 / Tax Policy Considerations and Approaches to Taxation of Foreign Sovereign Wealth Investors	30	
3.1.	Introduction	30
3.2.	Tax treatment of foreign sovereign wealth investors and other investors.....	30
3.2.1	Tax treatment of investment income derived by residents	30
3.2.1.1	Regular investors	30
3.2.1.2	Sovereign wealth investors and other State entities	31
3.2.1.3	Collective investment vehicles	31
3.2.1.4	Pension funds	32
3.2.1.5	Not-for-profit organizations.....	32
3.2.1.6	Comparison	33
3.2.2	Tax treatment of investment income derived by non-residents.....	33
3.2.2.1	Regular non-resident investors	33
3.2.2.2	Foreign sovereign wealth investors.....	34
3.2.2.3	Non-resident collective investment vehicles	36
3.2.2.4	Non-resident pension funds.....	36
3.2.2.5	Non-resident not-for-profit organizations.....	37
3.2.2.6	Comparison	37
3.3.	Identifying the main attributes of international tax policy	37
3.4.	International neutrality (efficiency)	39
3.4.1	General	39
3.4.2	Capital export neutrality	40
3.4.2.1	The concept explained	40
3.4.2.2	Considerations regarding foreign sovereign wealth investors.....	40
3.4.3	Capital import neutrality.....	40
3.4.3.1	The concept explained	40
3.4.3.2	Considerations regarding foreign sovereign wealth investors.....	42
3.4.4	Capital ownership neutrality.....	43
3.4.4.1	The concept explained	43
3.4.4.2	Considerations regarding foreign sovereign wealth investors.....	45

3.5. Equity (fairness).....	46
3.5.1 General	46
3.5.2 Inter-taxpayer equity.....	46
3.5.2.1 The concept explained.....	46
3.5.2.2 Considerations regarding foreign sovereign wealth investors.....	48
3.5.3 Inter-nation equity.....	49
3.5.3.1 The concept explained.....	49
3.5.3.2 Considerations regarding foreign sovereign wealth investors.....	50
3.6. International attractiveness (instrumentalism).....	51
3.6.1 General considerations	51
3.6.2 Considerations regarding foreign sovereign wealth investors.....	52
3.7. Is there a clear hierarchy among the tax policy principles and objectives?.....	53
3.8. Conclusions.....	56
Chapter 4 / Sovereign Immunity and Taxation of Foreign Sovereign Wealth Investors.....	57
4.1. Introduction	57
4.2. The sovereign immunity principle	58
4.2.1 Some general remarks.....	58
4.2.2 Rational basis and origin of sovereign immunity.....	59
4.2.3 Scope of sovereign immunity	61
4.2.3.1 Material scope of immunity from jurisdiction.....	61
4.2.3.2 Material scope of immunity from measures of constraint.....	63
4.2.3.3 Personal scope of sovereign immunity.....	63
4.2.4 Jurisdictional immunity legislation of Australia, Canada, the U.K. and the U.S.....	64
4.2.4.1 Australia.....	64
4.2.4.2 Canada	64
4.2.4.3 U.K.	64
4.2.4.4 U.S.....	65
4.3. Tax immunity and income derived by foreign sovereign wealth investors.....	65
4.3.1 Immunity from source taxation in Australia, Canada, the U.K. and the U.S.....	65
4.3.1.1 Australia.....	65
4.3.1.2 Canada	66
4.3.1.3 U.K.	66
4.3.1.4 U.S.....	67
4.3.2 Comparison between the tax immunity regimes and the rules on jurisdictional immunity in civil proceedings.....	68
4.3.3 Customary international law aspects in the field of taxation.....	69
4.3.3.1 Do tax immunities logically follow from the sovereign immunity principle?.....	69
4.3.3.2 Constitutive elements of customary international law	71
4.3.3.2.1 State practice.....	72
4.3.3.2.2 Opinio juris.....	72
4.3.3.3 Analysis	73
4.4. Immunity from measures of constraint and source State taxation of income derived by foreign sovereign wealth investors.....	74
4.4.1 Introduction.....	74
4.4.2 Personal scope	75
4.4.3 Material scope.....	75

4.4.3.1	Property serving sovereign purposes.....	75
4.4.3.2	Property belonging to SWFs.....	76
4.4.3.3	Sovereign wealth investors constituted by a pool of assets within a central bank.....	76
4.4.4	Analysis.....	77
4.5.	Impact of the sovereign immunity principle on achieving neutrality (efficiency), equity (fairness) and international attractiveness in relation to foreign sovereign wealth investors	78
4.6.	Conclusions.....	78
Chapter 5 / Tax Treaty Aspects of (Foreign) Sovereign Wealth Investors.....		81
5.1.	Introduction	81
5.2.	The interpretation rule (Art. 3(2))	82
5.2.1	General	82
5.2.2	"Unless the context otherwise requires"	82
5.2.3	Relationship between Art. 3(2) and the Vienna Convention on the Law of Treaties (1969)	82
5.3.	Tax treaty access (Arts. 1, 3 and 4).....	83
5.3.1	General	83
5.3.2	The definition of "person" (Art. 3(1)(a)).....	84
5.3.2.1	Introduction	84
5.3.2.2	'Company' and Article 3(2).....	84
5.3.2.3	States, political subdivisions and local authorities, and 'person'	85
5.3.2.4	Application to sovereign wealth investors	85
5.3.2.4.1	(i) Sovereign wealth investors constituted by a pool of assets within the State	86
5.3.2.4.2	(ii) Sovereign wealth investors established as or within a separate legal entity other than the State itself.....	86
5.3.2.4.3	(iii) Sovereign wealth investors organized as a (legal) entity without a separate legal personality	86
5.3.3	Residency (Art. 4).....	87
5.3.3.1	Introduction	87
5.3.3.2	Relationship between 'liable to tax' and the interpretation rule of Art. 3(2)?	87
5.3.3.3	Relevance of the connecting criteria for the meaning of 'liable to tax'	88
5.3.3.4	'Liable to tax' as (the most) comprehensive taxation.....	89
5.3.3.5	A source State perspective on "any other criterion of a similar nature"?.....	92
5.3.3.6	Liable to tax vs. subject to tax.....	93
5.3.3.7	Application to sovereign wealth investors	94
5.3.3.7.1	Tax treatment of sovereign wealth investors in their home State.....	94
5.3.3.7.2	Relationship between 'liable to tax' and the interpretation rule of Art. 3(2)?.....	95
5.3.3.7.3	(1) Liable to home State taxation on worldwide income	95
5.3.3.7.4	(2) Liable to territorial based home State taxation	95
5.3.3.7.5	(3) Subjectively exempt from home State taxation	95
5.3.3.7.6	(4) Income tax legislation has been enacted, but is not enforced	97
5.3.3.7.7	(5) Carved out from their home State's tax statute as a person.....	97
5.3.3.7.8	(6) No or a very limited (corporate) income tax system in place.....	98
5.3.3.7.9	Comment.....	98
5.3.4	"[T]hat State and any political subdivision or local authority thereof" (Art. 4(1)).....	98
5.3.4.1	Introduction	98
5.3.4.2	History	99
5.3.4.3	Integral part of the State, etc.....	99
5.3.4.4	Application to sovereign wealth investors	100
5.3.4.4.1	When are sovereign wealth investors an integral part of a State?.....	100
5.3.4.4.2	(i) Sovereign wealth investors constituted by a pool of assets within a State.....	101

5.3.4.4.3 (ii) Sovereign wealth investors established as or within a separate legal entity other than the State itself.....	101
5.3.4.4.4 (iii) Sovereign wealth investors organized as a (legal) entity without a separate legal personality.....	102
5.4. Dividends (Art. 10) and interest (Art. 11).....	102
5.4.1 Introduction.....	102
5.4.2 Dividends	102
5.4.3 Interest.....	103
5.4.4 Application to sovereign wealth investors.....	104
5.5. Capital gains (Art. 13)	104
5.5.1 Introduction.....	104
5.5.2 Application to sovereign wealth investors.....	105
5.6. Non-discrimination (Art. 24)	105
5.6.1 Introduction.....	105
5.6.2 Sovereign wealth investors and Art. 24(1).....	105
5.6.3 Sovereign wealth investors and Art. 24(5).....	106
5.7. Impact of tax treaties on achieving neutrality (efficiency), equity (fairness) and international attractiveness in relation to foreign sovereign wealth investors.....	107
5.7.1 Neutrality (efficiency)	108
5.7.1.1 Capital export neutrality.....	108
5.7.1.2 Capital import neutrality.....	108
5.7.2 Equity (fairness)	110
5.7.2.1 Inter-taxpayer equity.....	110
5.7.2.2 Inter-nation equity	112
5.7.3 International attractiveness.....	113
5.8. Conclusions.....	114
Chapter 6 / European Tax Law Aspects of Foreign Sovereign Wealth Investors.....	117
6.1. Introduction	117
6.2. European (Union) law; a basic introduction	118
6.2.1 The European Union and the internal market.....	118
6.2.2 How the internal market is achieved	118
6.2.2.1 Integration	118
6.2.2.2 Fundamental freedoms	119
6.2.2.3 State aid rules	119
6.2.2.4 Directives in the field of direct taxation	120
6.2.3 The European Economic Area and the extension of the internal market	120
6.2.4 Code of Conduct for Business Taxation.....	120
6.3. Freedom of establishment, freedom of capital movement and foreign sovereign wealth investors.....	122
6.3.1 Introduction	122
6.3.2 <i>Step (1): Access to the TFEU or EEA Agreement and the freedom of establishment and freedom of capital movement.....</i>	122
6.3.2.1 Purely domestic situations	122
6.3.2.2 Freedom of establishment	123
6.3.2.2.1 Personal and territorial scope	123

6.3.2.2.2	Material scope (acts of establishment)	123
6.3.2.2.3	Application to sovereign wealth investors.....	125
	(i) Sovereign wealth investors constituted by a pool of assets within the State	125
	(ii) Sovereign wealth investors established as or within a separate legal entity other than the State itself.....	126
	(iii) Sovereign wealth investors organized as a (legal) entity without a separate legal personality.....	126
6.3.2.3	Freedom of capital movement.....	126
6.3.2.3.1	Personal and territorial scope	126
6.3.2.3.2	Material scope (capital movements).....	127
6.3.2.3.3	Standstill provision TFEU.....	128
6.3.2.3.4	Application to sovereign wealth investors.....	130
	(i) Sovereign wealth investors constituted by a pool of assets within the State	130
	(ii) Sovereign wealth investors established as or within a separate legal entity other than the State itself.....	131
	(iii) Sovereign wealth investors organized as a (legal) entity without a separate legal personality.....	131
6.3.2.4	Freedom of establishment vs. freedom of capital movement: order of precedence.....	132
6.3.3	<i>Step (2): Comparability</i>	133
6.3.3.1	Vertical comparability	134
6.3.3.2	Horizontal comparability	137
6.3.3.3	Application to sovereign wealth investors	139
6.3.3.3.1	Vertical comparability	140
	(1) The State and State entities	140
	(2) Collective investment vehicles (CIVs).....	141
	(3) Pension funds	141
	(4) Not-for-profit organizations.....	142
	(5) Regular corporate shareholders.....	143
	(6) Individuals	144
6.3.3.3.2	Horizontal comparability	144
	(1) Other foreign sovereign wealth investors and other non-resident State entities.....	144
	(2) Non-resident collective investment vehicles (CIVs).....	145
	(3) Non-resident pension funds.....	145
	(4) Non-resident not-for-profit organizations.....	145
	(5) Non-resident regular corporate shareholders	146
	(6) Non-resident individuals	146
6.3.4	<i>Steps (3)-(5): Justification test</i>	146
6.3.4.1	Relevant justification grounds	146
6.3.4.2	Need for effective fiscal supervision in relation to third States.....	147
6.3.4.3	Application to foreign sovereign wealth investors from third States	147
6.4.	State aid and foreign sovereign wealth investors.....	148
6.4.1	General aspects.....	148
6.4.2	Constitutive elements.....	149
6.4.2.1	Advantage.....	150
6.4.2.2	State resources.....	150
6.4.2.3	Undertaking (and economic activity).....	150
6.4.2.4	Selectivity and justification.....	153
6.4.2.5	Effect on trade and competition	154
6.4.3	EC decision on the former Dutch corporate income tax regime for public enterprises and the Belgian and French corporate income tax regime for State-owned ports.....	154
6.4.4	Could preferential tax treatment accorded to a sovereign wealth investor constitute State aid?	155
6.4.4.1	Preferential tax treatment.....	155
6.4.4.2	Foreign sovereign wealth investor as a direct beneficiary	156

6.4.4.2.1	State aid recovery and sovereign immunity	156
6.4.4.2.2	Undertaking (and economic activity)	157
6.4.4.2.3	Selectivity and justification	158
6.4.4.2.4	Effect on trade and competition	160
6.4.4.3	Indirect beneficiaries	161
6.4.4.3.1	External asset managers	162
6.4.4.3.2	Investment targets	162
6.4.4.4	Conclusion	162
6.5.	Parent-Subsidiary Directive and Interest & Royalties Directive	164
6.5.1	Parent-Subsidiary Directive	164
6.5.1.1	Main features	164
6.5.1.2	Some comments regarding foreign sovereign wealth investors	164
6.5.2	Interest & Royalties Directive	164
6.5.2.1	Main features	164
6.5.2.2	Some comments regarding foreign sovereign wealth investors	165
6.6.	Impact of European (Union) law on achieving neutrality (efficiency), equity (fairness) and international attractiveness in relation to foreign sovereign wealth investors.....	165
6.6.1	Neutrality (efficiency)	166
6.6.1.1	Capital export neutrality	166
6.6.1.2	Capital import neutrality	167
6.6.2	Equity (fairness)	168
6.6.2.1	Inter-taxpayer equity	168
6.6.2.2	Inter-nation equity	170
6.6.3	International attractiveness	171
6.7.	Conclusions	172
Chapter 7 / The Framework Applied to The Netherlands	178
7.1.	Introduction	178
7.2.	Dutch international tax policy considerations	178
7.3.	Sovereign immunity	181
7.4.	OECD MTC based treaties	182
7.5.	European (Union) law	182
7.5.1	Introduction	182
7.5.2	Dutch corporate income tax regime	183
7.5.2.1	Introduction	183
7.5.2.2	Public enterprises	183
7.5.2.3	Collective investment vehicles	184
7.5.2.3.1	<i>Fiscale beleggingsinstelling</i> (fiscal investment institution)	184
7.5.2.3.2	<i>Vrijgestelde beleggingsinstelling</i> (tax-exempt investment institution)	186
7.5.2.4	Pension funds	186
7.5.2.5	Not-for-profit organizations	186
7.5.2.6	Application to foreign sovereign wealth investors and comparison to other investors	187
7.5.2.6.1	Tax regime for public enterprises	187
7.5.2.6.2	Tax regimes for collective investment vehicles	188
7.5.2.6.3	Tax regime for pension funds	189
7.5.2.6.4	Not-for-profit organizations	189
7.5.2.6.5	Tax regime for regular corporate investors	190
7.5.2.6.6	Tax regime for individuals	190
7.5.2.7	Conclusion	190

7.5.3 Dutch dividend withholding tax regime	191
7.5.3.1 Introduction	191
7.5.3.2 The dividend withholding tax exemption regime (Art. 4 DDWTA 1965).....	191
7.5.3.3 The dividend withholding tax refund regime (Arts. 10 and 10a DDWTA 1965).....	192
7.5.3.3.1 Entities which are not subject to corporate income tax.....	192
7.5.3.3.2 Legal persons of public law and legal persons of private law owned by a legal person of public law	193
7.5.3.3.3 Non-resident individuals and non-resident entities faced with a higher Dutch tax burden ...	194
7.5.3.4 Application to foreign sovereign wealth investors and comparison to other investors.....	195
7.5.3.5 Conclusion.....	198
7.5.4 Dutch tax treaties	200
7.5.4.1 General.....	200
7.5.4.2 Selectivity	200
7.5.4.3 Conclusion.....	201
7.6. Conclusions.....	201
Chapter 8 / Summary and Conclusions	203
8.1. Introduction to this study.....	203
8.2. Sovereign wealth investors.....	205
8.3. Tax policy considerations and approaches to taxation of foreign sovereign wealth investors	206
8.3.1 Introduction.....	206
8.3.2 Neutrality (efficiency)	207
8.3.2.1 Capital export neutrality.....	207
8.3.2.2 Capital import neutrality	208
8.3.2.3 Capital ownership neutrality	209
8.3.3 Equity (fairness)	209
8.3.3.1 Inter-taxpayer	209
8.3.3.2 Inter-nation equity	210
8.3.4 International attractiveness.....	211
8.3.5 Conclusion	211
8.4. Sovereign immunity principle	212
8.4.1 Introduction.....	212
8.4.2 Main findings.....	212
8.4.3 Conclusion	213
8.5. Tax treaties	213
8.5.1 Introduction.....	213
8.5.2 Main findings.....	214
8.5.3 Conclusion	215
8.6. European (Union) law.....	215
8.6.1 Introduction.....	215
8.6.2 Main findings.....	216
8.7. The framework applied to the Netherlands	220
8.8. Final conclusion and final remarks	221
Appendix / Dutch Tax Treaties.....	223
A.1. Introduction	223

A.2. Tax treaty between the Netherlands and Kuwait (2001).....	223
A.2.1 Resident article.....	223
A.2.2 Dividend article	224
A.3. Tax treaty between the Netherlands and the U.A.E. (2007)	224
A.3.1 Resident article.....	224
A.3.2 Dividend article	224
A.4. Tax treaty between the Netherlands and Bahrain (2008)	225
A.4.1 Resident article.....	225
A.4.2 Dividend article	225
A.5. Tax treaty between the Netherlands and Oman (2009)	225
A.5.1 Resident article.....	225
A.5.2 Dividend article	226
A.6. Tax treaty between the Netherlands and Norway (1990) and its new protocol (2013)	226
A.6.1 Resident article.....	226
A.6.2 Dividend article	226
A.7. Tax treaty between the Netherlands and China (2013).....	227
A.7.1 Resident article.....	227
A.7.2 Dividend article	227
Bibliography	228

List of Abbreviations

ADIA	Abu Dhabi Investment Authority
AIKOM	Association of Italian Knights of the Order of Malta
ATO	Australian Taxation Office
BIT	Bilateral investment treaty
CEN	Capital export neutrality
CFI	Court of First Instance
CIC	China Investment Corporation
CIN	Capital import neutrality
CIVs	Collective investment vehicles
CJEU	Court of Justice of the European Union
CON	Capital ownership neutrality
DCITA 1969	Dutch Corporate Income Tax Act (1969)
DDWTA 1965	Dutch Dividend Withholding Tax Act (1965)
EC	European Commission
ECHR 1950	European Convention on Human Rights (1950)
ECtHR	European Court of Human Rights
ECSI 1972	European Convention on State Immunity (1972)
EEA	European Economic Area
EFTA	European Free Trade Association
EU	European Union
FBI	<i>Fiscale beleggingsinstelling</i>
GAPPs	Generally Accepted Principles and Practices
GPFG	Government Pension Fund Global (Norway)
HRC	UN Human Rights Committee
ICCPR 1966	International Covenant on Civil and Political Rights (1966)
ICJ	International Court of Justice
IFSWFs	International Forum of Sovereign Wealth Funds
ILC	International Law Commission
IMF	International Monetary Fund
IRC	Internal Revenue Code
IWG	International Working Group of Sovereign Wealth Funds
KIA	Kuwait Investment Authority
MENA	Middle East and North Africa
MFN	Most-favoured-nation
NBIM	Norges Bank Investment Management
NT	National treatment
OECD	Organisation for Economic Co-operation and Development
OECD MTC	OECD Model Tax Convention on Income and on Capital
SOEs	State-owned enterprises
SPRF	Sovereign pension reserve fund
SSRF	Social security reserve fund
SWE	Sovereign wealth enterprise
SWF	Sovereign wealth fund
TFEU	Treaty on the Functioning of the European Union
U.A.E.	United Arab Emirates
U.K.	United Kingdom of Great Britain and Northern Ireland

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