Model Tax Convention on Income and on Capital

CONDENSED VERSION

15 JULY 2014



TABLE OF CONTENTS

Introduction	ŧ 7
Model Convention with respect to Taxes on Income and on Capital	19
Commentaries on the Articles of the Model Tax Convention	45
Commentary on Article 1	47
Commentary on Article 2	77
Commentary on Article 3	80
Commentary on Article 4	85
Commentary on Article 5	94
Commentary on Article 6	130
Commentary on Article 7	132
Commentary on Article 8	17€
Commentary on Article 9	183
Commentary on Article 10	187
Commentary on Article 11	208
Commentary on Article 12	224
Commentary on Article 13	243
Commentary on Article 14 [Deleted]	255
Commentary on Article 15	256
Commentary on Article 16	279
Commentary on Article 17	281
Commentary on Article 18	292
Commentary on Article 19	310
Commentary on Article 20	315
Commentary on Article 21	316
Commentary on Article 22	320
Commentary on Articles 23 A and 23 B.	323
Commentary on Article 24	349
Commentary on Article 25	371
Commentary on Article 26	414
Commentary on Article 27	434
Commentary on Article 28	443
Commentary on Article 29	445
Commentary on Articles 30 and 31	446
Non-OECD economies' positions on the OECD Model Tax Convention.	447
Annex - Recommendation of the OECD Council concerning	
the Model Tax Convention on Income and on Capital	491