

Model Tax Convention on Income and on Capital

Volume I and II

(Updated 21 November 2017)

OECD Committee on Fiscal Affairs

#, OECD

BETTER POLICIES FOR BETTER LIVES

TABLE OF CONTENTS

Volume I

Introduction	1-1
A. Historical background	1-1
B. Influence of the OECD Model Convention	1-4
C. Tax policy considerations that are relevant to the decision of whether to enter into a tax treaty or amend an existing treaty	1-5
D. Presentation of the Model Convention	1-7
Model Convention	M-3
Commentaries on the Articles of the Model Convention	
Commentary on Article 1	C(1)-1
Commentary on Article 2	C(2)-1
Commentary on Article 3	C(3)-1
Commentary on Article 4	C(4)-1
Commentary on Article 5	C(5)-1
Commentary on Article 6	C(6)-1
Commentary on Article 7	C(7)-1
Commentary on Article 8	C(8)-1
Commentary on Article 9	C(9)-1
Commentary on Article 10	C(10)-1
Commentary on Article 11	C(11)-1
Commentary on Article 12	C(12)-1
Commentary on Article 13	C(13)-1
Commentary on Article 14 [Deleted]	C(14)-1
Commentary on Article 15	C(15)-1
Commentary on Article 16	C(16)-1
Commentary on Article 17	C(17)-1
Commentary on Article 18	C(18)-1
Commentary on Article 19	C(19)-1
Commentary on Article 20	C(20)-1
Commentary on Article 21	C(21)-1
Commentary on Article 22	C(22)-1
Commentary on Articles 23 A and 23 B	C(23)-1
Commentary on Article 24	C(24)-1
Commentary on Article 25	C(25)-1
Commentary on Article 26	C(26)-1
Commentary on Article 27	C(27)-1

Commentary on Article 28	C(28)-1
Commentary on Article 29	C(29)-1
Commentary on Article 30	C(30)-1
Commentary on Articles 31 and 32	C(31/32)-1

Non-OECD Economies' Positions on the OECD Model Tax Convention

Introduction	P-3
Positions on Article 1 and its commentary	P(1)-1
Positions on Article 2 and its commentary	P(2)-1
Positions on Article 3 and its commentary	P(3)-1
Positions on Article 4 and its commentary	P(4)-1
Positions on Article 5 and its commentary	P(5)-1
Positions on Article 6 and its commentary	P(6)-1
Positions on Article 7 and its commentary	P(7)-1
Positions on Article 8 and its commentary	P(8)-1
Positions on Article 9 and its commentary	P(9)-1
Positions on Article 10 and its commentary	P(10)-1
Positions on Article 11 and its commentary	P(11)-1
Positions on Article 12 and its commentary	P(12)-1
Positions on Article 13 and its commentary	P(13)-1
Positions on Article 14 and its commentary [Deleted]	P(14)-1
Positions on Article 15 and its commentary	P(15)-1
Positions on Article 16 and its commentary	P(16)-1
Positions on Article 17 and its commentary	P(17)-1
Positions on Article 18 and its commentary	P(18)-1
Positions on Article 19 and its commentary	P(19)-1
Positions on Article 20 and its commentary	P(20)-1
Positions on Article 21 and its commentary	P(21)-1
Positions on Article 22 and its commentary	P(22)-1
Positions on Articles 23 A and 23 B and its commentary	P(23)-1
Positions on Article 24 and its commentary	P(24)-1
Positions on Article 25 and its commentary	P(25)-1
Positions on Article 26 and its commentary	P(26)-1
Positions on Article 28 and its commentary	P(28)-1
Positions on Article 29 and its commentary	P(29)-1
Positions on Article 30 and its commentary	P(30)-1

Volume II

Previous reports related to the Model Tax Convention	R-i
Transfer pricing, corresponding adjustments and the mutual agreement procedure	R(1)-1

The taxation of income derived from the leasing of industrial, commercial or scientific equipment	R(2)-1
The taxation of income derived from the leasing of containers	R(3)-1
Thin capitalisation	R(4)-1
Double taxation conventions and the use of base companies..	R(5)-1
Double taxation conventions and the use of conduit companies	R(6)-1
The taxation of income derived from entertainment, artistic and sporting activities	R(7)-1
Tiax treaty override	R(8)-1
The 183 Day rule: some problems of application	R(9)-1
The tax treatment of software	R(10)-1
Triangular cases	R(11)-1
The tax treatment of employees' contributions to foreign pension schemes	R(12)-1
Attribution of income to permanent establishments	R(13)-1
Tax sparing a reconsideration	R(14)-1
The application of the OECD Model Tax Convention to partnerships	R(15)-1
Issues related to Article 14 of the OECD Model Tax Convention	R(16)-1
Restricting the entitlement to treaty benefits	R(17)-1
Treaty characterisation issues arising from e-commerce....	R(18)-1
Issues arising under Article 5 (Permanent Establishment) of the Model Tax Convention	R(19)-1
Cross-border income tax issues arising from employee stock-option plans	R(20)-1
Improving the resolution of tax treaty disputes	R(21)-1
Application and interpretation of Article 24 (Non-Discrimination)	R(22)-1
Tax treaty issues related to REITs	R(23)-1
The granting of treaty benefits with respect to the income of collective investment vehicles	R(24)-1
Tax Treaty Issues Related to Emissions Permits/Credits	R(25)-1
Issues Related to Article 17 of the OECD Model Tax Convention	R(26)-1

Appendix. Recommendation of the OECD Council concerning
the Model Tax Convention on income and on capital A-1