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Model tax convention : four related studies in SearchWorks ...

This publication is the tenth edition of the full version of the OECD Model Tax Convention on Income and on Capital. This full version contains the full text of the Model Tax Convention as it read on 21 November 2017, including the Articles, Commentaries, non-member economies' positions, ...

Model Tax Convention on Income and on Capital 2017 (Full ...

4. This Convention also shall apply to any identical or substantially similar taxes that are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes. ... United States Model Income Tax Convention ...

United States Model Income Tax Convention

various issues directly or indirectly related to the 1977 Model Convention. This work resulted in a number of reports, some of which recommended amendments to the Model Convention and its Commentaries.1 9. In 1991, recognizing that the revision of the Model Convention and the Commentaries had become an ongoing process, the Committee on Fiscal ...

Model Tax Convention on Income and on Capital

article – 4(1) of the un model tax convention For the purposes of this Convention, the term “resident of a Contracting State” means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of incorporation, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or ...

Article 4 - Concept of Residence in Tax Treaties | Arinjay ...

The 2017 pdate primarily comprises changes to the OECD Model Tax Convention U (the OECD Model) that were approved as part of the BEPS Packageor were foreseen as part of the follow -up work on the treaty-related BEPS measures.

2017 UPDATE TO THE MODEL TAX CONVENTION - oecd.org

Model Convention contributed to the need for an ongoing review of process of greater reflection on international tax cooperation issues. Consequently, the Ad Hoc Group of Experts proceeded with the

United Nations Model Double Taxation Convention

1.2 This e-Tax Guide is relevant to you if you have cross-border transactions with or investments in a jurisdiction that has a DTA with Singapore. 2 At a glance 2.1 Singapore’s recent DTAs are largely based on the Organisation of Economic Co-operation and Development Model Tax Convention on Income and on

Avoidance of Double Taxation Agreements (DTAs)

ISSUES RELATED TO ARTICLE 17 OF THE OECD MODEL TAX CONVENTION INTRODUCTION 1. Under Article 17 of the OECD Model Tax Convention, the State in which the activities of a non-resident entertainer or are performed is allowed to tax the income derived from these sportsperson activities.

ISSUES RELATED TO ARTICLE 17 OF THE MODEL TAX CONVENTION

Model Tax Convention on Income and on Capital: Condensed Version 2014 The OECD Model Tax Convention provides the basis for the negotiation and interpretation of more than 3000 tax treaties that make up a network that co-ordinate the income and corporate tax systems of most countries with the objective of removing tax barriers to cross-border trade and investment.

OECD ILibrary | Article 4. Resident

country, the 2017 OECD Model provides a means for settling common problems that arise in the field of international double taxation when bilateral tax treaties are negotiated. The 2017 OECD Model primarily reflects a consolidation of the treaty-related measures resulting from the work on the base

OECD updates Model Tax Convention

policy, and the United States Model Income Tax Convention of November 15, 2006. Negotiations also took into account the Model Tax Convention on Income and on Capital, published by the Organisation for Economic Cooperation and Development (the “OECD Model”), and recent tax treaties concluded by both countries.

United States Model Technical Explanation of November 15, 2006

thereby, supplements the tax-related principles of the tax treaty. The non-discrimination Article is incorporated in most tax treaties signed by India, with a few exceptions such as its tax treaty with Oman, Saudi Arabia and Greece. 1.5 Before we concentrate on the granular aspects of the tax-related non-discrimination Article and

The Principle of Non-discrimination in Tax Treaties

The Organization for Economic Co-Operation and Development (hereafter OECD) introduced one as the OECD Model Tax Convention on Income and Capital (hereafter OECD Convention). It was largely established to protect the OECD member countries from being subject to double taxation but nowadays the OECD Convention concept has influenced most, if not all, of the country’s domestic laws concerning ...

Permanent Establishment under the OECD Model Tax Convention

In addition, Article 9(4) allows Parties to apply Article 13(4) of the OECD Model Tax Convention as included in the Action 6 final report that provides a 365-day holding period prior to the alienation of shares, and requires that the shares or comparable interests derive more than 50% of their value directly or indirectly from immovable property.

Malaysia signs Multilateral Convention to Implement Tax ...

- UN Model Tax Convention, 2017. This gives us a shared attribution: primary taxing rights are in the state of residence and secondary taxing rights in the state where the royalties arise. Therefore, it is necessary for Article 12 (5) of the UN model to provide us with further certainty by defining the term ‘arising in’;

Taxing Service Payments and Royalties under the OECD and ...

The 2017 Update primarily comprises changes to the OECD Model Tax Convention (the OECD Model) that were approved as part of the BEPS Package or were foreseen as part of the follow-up work on the treaty-related BEPS measures.

OECD Model Tax Convention 2017 - OECD - thetaxtalk.com

There are also non-BEPS related changes dealing with amendments that had been discussed and agreed at various times since the preceding Models of 2014 (OECD) and 2011 (UN). This bulletin is the first in a series addressing some of the main changes in the Model Articles and