

Revision to the UN Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries

Report of the Working Group

Portions Removed from the 2003 Version

- Part I

- Historical overview
- Historical overview of international tax avoidance and evasion

Part II

UN Model Treaty

- Removed for the Annex
- Mexico Draft
- London Draft
- Andean Model
- 2000 OECD Model
- 1988 OECD Mutual Administrative Assistance in Tax Matters
- Research Paper on assessing impact of UN Model

Proposed Version

- Part I
- International Double Taxation-concepts and issues
- Discussion of OECD Model
- Discussion of UN Model

- International Tax Evasion and Avoidance
- Mutual Administrative Assistance

Part II

- Preface-lengthy Discussion of the UN Model Treaty
- Basic Approaches to Tax Treaty Negotiations-CRP.5
- Permanent Establishment-CRP.5/Add.1

Appendix

- UN Model treaty
- OECD Model Treaty-Latest Version
- Brazil-India Treaty
- China-US Treaty
- Mexico-Australia Treaty
- New Zealand-So. Africa Treaty

Special Appendix

- Appendix for Special Consideration Items-CRP.5/Add.2
 - Introduction
 - Comments
 - Improper Use of Tax Treaties
 - Islamic Financial Instruments

- Additions
- Glossary
- Helpful references to the world wide web sites