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considerably but would require the user of the UN Commentaries continually to refer back to their copy of the OECD Commentaries. It could also be difficult in places where a UN Commentary quotes the relevant OECD Commentary but notes divergences between the UN/OECD Models or interpretations. An example is UN paragraph 12 of

source versus residence basis that are not in accordance with the “developing” versus “developed” distinctions.

7. The approach adopted in the draft is to retain the “developing” versus