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**Committee of Experts on International  
Cooperation in Tax Matters  
Fourteenth session**

New York, 3-6 April 2017

Agenda item 3(a)(i)

**Changes to the UN Model Double Taxation Convention Dealing with  
the Operation of Ships and Aircraft in International Traffic**

*Paragraph 2 of Article 8 (alternative A) and  
paragraph 3 of Article 8 (alternative B)*

