



## PRESS RELEASE

FOR IMMEDIATE RELEASE

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### **UN Ffd requests IBFD to evaluate the practical impact of the UN Double Taxation Model between 1997-2013**

***At the request of the Committee of Experts on International Co-operation in Tax Matters of the United Nations, IBFD was asked to carry out an assessment of the impact of the UN Model Double Taxation Convention between Developed and Developing Countries (the UN Model) on current tax treaty practice.***

At the request of the Committee of Experts on International Co-operation in Tax Matters of the United Nations, IBFD was asked to carry out a project on the use in practice of the UN Model Convention which involved the analysis of 1,811 tax treaties and amending protocols concluded between April 1997 and January 2013. This entailed the checking and analysis of 30 specific UN provisions.

Prof. Wim Wijnen and Prof. Jan de Goede of IBFD led and coordinated a research team. The initial research and the analysis of the results were coordinated and carried out by Dr Ziemowit Kukulski of the University of Lodz in Poland and Matteo Cataldi of E&Y of Milan in Italy, and by a multilingual team of IBFD tax researchers. The authors will present the report on their research on the UN Model provisions with full knowledge that their research is not exhaustive. However, it is hoped that their work will provide the Committee with some useful new insights.

The aim of the research was to assess the impact of the UN Model Double Taxation Convention between Developed and Developing Countries (the UN Model) in its various versions on current tax treaty practice. This research is a continuation of the research carried out by IBFD in 1997 and in 2011. The 1997 research dealt with the effect of 26 distinctive provisions of the UN Model 1980 on treaty practice, which research covered the 811 comprehensive tax treaties and amending protocols concluded from 1 January 1980 to 1 April 1997. The 2011 research had a more limited scope. It dealt with the 16 provisions relevant in the context of the treatment of services from both the 1980 and 2001 UN Models, as well as the OECD Model 2010, in the 1,586 comprehensive tax treaties and amending protocols concluded from 1 April 1997 to 1 January 2011.

The new research, which covers the period from 1 April 1997 to 1 January 2013, can be regarded as a follow-up to the 1997 research. Similar to the 1997 research, treaties dealing with shipping and air transport containing a tax provision were not included as it is uncertain whether the standard provisions of the UN/OECD Models always serve as guidance in concluding these non-tax treaties. The tax treaties concluded in this period which were only limited to exchange of information (TIEAs) were not taken into account as it has been decided not to analyse the provisions on the exchange of information contained in article 26 of the UN Model.

The draft report has been made available at the UN website together with the other documents for the 9th meeting of the UN Committee, whereas the final version will in due time be published in the IBFD Bulletin for International Taxation.

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### **About Prof. Jan de Goede**

Prof. De Goede is an IBFD Senior Principal, Tax Knowledge Management. He has lectured on international tax law at the Faculty of Law and Administration of the University of Lodz (Poland) for ten years. Since last year, Prof. De Goede has chaired the Programme Board of the Centre of Tax Documentation and Studies of this university.

He also teaches at several other universities in the Netherlands and abroad. He is a member of the European Association of Tax Law Professors and of the International Fiscal Association. Before joining IBFD he worked for 19 years at the Netherlands Ministry of Finance, heading several divisions at the Directorate General for Tax Policy and Legislation.

### **About Prof. Wim Wijnen**

Prof. Wijnen studied state and administrative law and tax law at the University of Leiden. He started his career at a law firm in Amsterdam and as a tax inspector in the Netherlands tax administration. He subsequently worked at the Bilateral Affairs Division of the International Fiscal Affairs Department of the Netherlands Ministry of Finance, which division he headed from 1988 until 1991.

After working as an adviser with Loyens & Volkmaars for three years, he became Head of the IBFD research staff in 1993 and a member of IBFD's Board of Directors, which position he occupied until 2003. Since then, he has remained Counsel to the Academic Chair at IBFD.

Prof. Wijnen has also been a visiting Professor of International Tax Law at LUISS University, Rome, since 1995, Judge of the Court of Appeals, 's-Hertogenbosch, since 1998 and one of the Executive Directors of the International Association of Tax Judges since its establishment.

### **About IBFD**

IBFD is a leading provider of cross-border tax expertise, with offices in Amsterdam, Beijing, Washington and Kuala Lumpur. IBFD serves Fortune 500 companies, governments, international consultancy firms and tax advisors. Renowned as the authoritative centre for cross-border tax expertise, IBFD utilizes its global network of Tax Experts and Knowledge Centre to remain at the forefront of global tax information.

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