

PCT Toolkit on tax treaty negotiation

- Background
- The approach



Supplementary



Accessible & practical



Dynamic



Descriptive: not creating new standards

PCT Toolkit on tax treaty negotiation

- The structure
 - A. Why negotiate tax treaties?
 - B. Tax treaty policy framework and country's model tax treaty
 - C. Preparing for tax treaty negotiation
 - D. Conduct of negotiations
 - E. Post-negotiation activities