



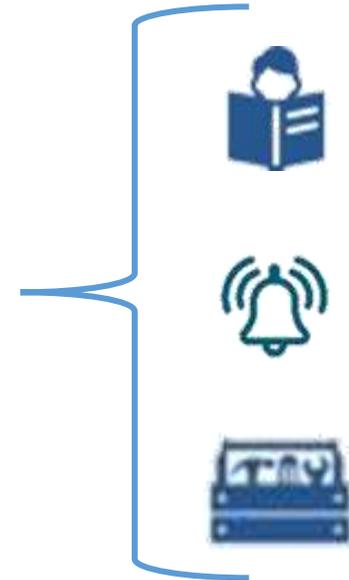
PCT ASK-AN-EXPERT SERIES #1 THE TOOLKIT ON TAX TREATY NEGOTIATIONS

JUNE 15, 2022

Brief update on new tools

Structure of the Toolkit on Tax Treaty Negotiations

- 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



Tools added after the launch of the Toolkit in March 2021

[in addition to updated links to external resources and information]

Tools	Where it appears in the Toolkit
1. Example of agenda and list of participants	C.2
2. Checklist of logistics for conducting negotiations by videoconferencing	C.2
3. Checklist of information on a country's tax system	C.8, C.9
4. Overview of main differences between UN and OECD Models	C.10
5. Example of side-by-side opening texts	C.10
6. Compared opening texts using brackets	C.10, D-1, D-3, D-7
7. Comparison of opening texts using colors and brackets	C.10, D-1, D-3, D-7
8. Example of deferred-effect provision	D.5
9. Example of preservation of benefit clause	D.5
10. Example of agreed minute	D.5, D.7
11. Example of sunset clause	D.5
12. Timeline of post-negotiation milestones	E.1, E.3, E.4
13. Template of full powers document	E.3
14. Examples of written explanations in English, French and Spanish	E.4
15. Examples of entry-into-force and entry-into-force provisions	E.5