

The template below is being presented only for illustrative purposes to provide capacity-building support to developing countries and is not necessarily being endorsed by the PCT, the four partner organizations, their respective managements, or the organizations' member countries.

If a person other than the Head of State, Head of Government or Minister for Foreign Affairs will sign a tax treaty, Governments must provide formal authorisation for the person signing: a document known as "full powers".

A template of the full powers is set out below, but, in all cases, the full powers should include the following elements:

1. Full name, title and signature of the person authorising the signature of the convention;
2. Full name and title of the person who will sign the convention and, if needed, the full name and title of an alternate person;
3. Full title of the convention; and
4. Date and place of the signature of the full powers.

**[TEMPLATE] FULL POWERS**

I, [Insert full name and title of the Head of State, Head of Government or Minister for Foreign Affairs] **HEREBY AUTHORISE** [Insert full name and title of signatory] **to sign the** [Insert full title of the convention], **on behalf of the Government of** [Insert name of the State].

**Done at** [Insert place] **on** [Insert date]

[Signature of Head of State, Head of Government or Minister for Foreign Affairs]