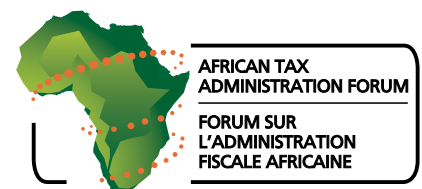


COMPARISON OF TAX TREATY MODELS

An ATAF Publication





Copyright notice

Copyright subsisting in this publication and in every part thereof.

This publication or any part thereof may not be reproduced, transmitted, transcribed or otherwise stored or translated into any language or computer language, in any form or by any means, without the prior written permission of the African Tax Administration Forum (ATAF), an international organisation with full legal standing and established, in terms of the Vienna Convention on the Law of Treaties, on 8 October 2012.

Any unauthorised reproduction or adaptation of this publication will constitute a copyright infringement and render the doer liable under both civil and criminal law.

Restrictions on use

The information contained in this publication constitutes privileged information belonging to ATAF, any member country of ATAF and its subsidiaries. This information is furnished in confidence with the understanding that it will not, without prior written permission from ATAF, be used for purposes other than for what is intended.

Series: *ATAF's International Taxation and Technical Assistance Publication*



COMPARISON OF TAX TREATY MODELS

ATAF	OECD	UN
Model Income Model Agreement	Income and Capital Model Convention (2010)	Income and Capital Model Convention (2011)
<p>Agreement between the government of and the Government of</p> <p>for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income</p>	<p>Convention between (State A) and (State B) with respect to taxes on income and capital</p> <p>[Preamble to the convention]</p>	<p>Convention between (State A) and (State B) with respect to taxes on income and capital</p> <p>[Preamble to the convention]</p>
ARTICLE 1 PERSONAL SCOPE	ARTICLE 1 PERSONS COVERED	ARTICLE 1 PERSONS COVERED
<p>1. This Agreement shall apply to persons who are residents of one or both of the Contracting States.</p> <p>2. For the purposes of this Agreement, income derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either Contracting State shall be considered to be income of a resident of a Contracting State but only to the extent that the income is treated, for purposes of taxation by that State, as the income of a resident of that State.</p>	<p>This Convention shall apply to persons who are residents of one or both of the Contracting States.</p>	<p>This Convention shall apply to persons who are residents of one or both of the Contracting States.</p>
ARTICLE 2 TAXES COVERED	ARTICLE 2 TAXES COVERED	ARTICLE 2 TAXES COVERED
<p>1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State or of its political subdivisions, irrespective of the manner in which they are levied.</p> <p>2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property as well as taxes on the total amounts of wages or salaries paid by enterprises.</p>	<p>1. This Convention shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.</p> <p>2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.</p>	<p>1. This Convention shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.</p> <p>2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.</p>



ATAF	OECD	UN
Model Income Model Agreement	Income and Capital Model Convention (2010)	Income and Capital Model Convention (2011)
<p>3. The existing taxes to which the Agreement shall apply are:</p> <p>(a) in :</p> <p>(i)</p> <p>(ii)</p> <p>(iii); and</p> <p>(iv)</p> <p>(hereinafter referred to as “..... tax”);</p> <p>(b) in :</p> <p>(i)</p> <p>(ii)</p> <p>(iii); and</p> <p>(iv)</p> <p>(hereinafter referred to as “..... tax”);</p>	<p>3. The existing taxes to which the Convention shall apply are in particular:</p> <p>(in State A):</p> <p>(in State B):</p>	<p>3. The existing taxes to which the Convention shall apply are in particular:</p> <p>(a) (in State A):</p> <p>(b) (in State B):</p>
<p>4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their respective taxation laws.</p>	<p>4. The Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.</p>	<p>4. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of significant changes made to their tax law.</p>
ARTICLE 3 GENERAL DEFINITIONS	ARTICLE 3 GENERAL DEFINITIONS	ARTICLE 3 GENERAL DEFINITIONS
<p>1. For the purposes of this Agreement, unless the context otherwise requires:</p> <p>(a) the term “.....” means</p> <p>(b) the term “.....” means</p>	<p>1. For the purposes of this Convention, unless the context otherwise requires:</p> <p>[sanctioned in paragraph 1 of the OECD Commentary]</p>	<p>1. For the purposes of this Convention, unless the context otherwise requires:</p>
<p>(c) the terms “a Contracting State” and “the other Contracting State” mean or as the context requires;</p>	<p>[sanctioned in paragraph 1 of the OECD Commentary]</p>	<p>[sanctioned in paragraph 1 of the OECD Commentary]</p>
<p>(d) the term “person” includes an individual, a company and any other body of persons that is treated as an entity for tax purposes;</p>	<p>(a) the term “person” includes an individual, a company and any other body of persons;</p>	<p>(a) the term “person” includes an individual, a company and any other body of persons;</p>