HMRC - INTM152040 - OECD And UN Model Agreements

In 1963, the Fiscal Committee of the Organisation for Economic Co-operation and Development (OECD) published a draft model double taxation agreement which was intended to form the basis of double taxation agreements between member countries. New editions of the model were published in 1977 and 1992. The 1992 model was updated in 1994, 1995, 1997, 2000, 2003, 2005, 2008 and 2010. The OECD also publishes a commentary on the model.

In 1979 the United Nations published a draft model agreement between developed and developing countries, which was last revised in 2001. The United Nations model has not been reproduced in this guidance as it is not relied on for guidance in the same way as the OECD model and Commentary. Any enquiries concerning it should be referred to CSTD Business, Assets & International, Tax Treaty Team.

The text of the current OECD model tax convention and the commentary thereon can be accessed by HMRC readers via a left hand toolbar link in this manual. Because of copyright, this material is available only for internal reference and cannot be printed out or viewed by the public.

Previous page

Next page