

Dated 21st July, 2020

Dear Aart , Tunde and Michael,

We write to you on behalf of the Drafting Group of developing country Members of UN Tax Committee that took up the work of drafting a new Article and its Commentaries to address tax challenges of digitalised economies for insertion in the UN Model tax Convention. The Drafting Group comprises following Members of UN Tax Committee:

- i. Carlos Protto
- ii. Rajat bansal
- iii. Eric Mensah
- iv. Tunde Fowler
- v. Jorge Rachid
- vi. Jose Troya
- vii. Abdoul Moussa
- viii. Elfrieda Tamba
- ix. Margaret Moonga
- x. Patricia Mongkhonvanit
- xi. George Obell
- xii. D minh
- xiii. Marlene Parker

This is in accordance with the decision in 20th Session of the Committee held in June 2020, in particular on 26th June, 202, summary of which is captured in outward facing message issued by Secretariat to the public on 26th June:

“The Committee discussed possible drafting work that could be done in the framework of the UN Model Double Tax Convention to address issues raised by the digitalized economy, with the importance also raised in discussion of ensuring a clear framework, purpose and objective for such work. Without prejudice to the inclusion or otherwise of any provision in the Model , a drafting group of those who had spoken in favour of such work was tasked to provide a first draft proposal by the end of July, seeking to take on board not only the calls in favour of such a provision, but also relevant discussions about clarifying objectives and recognizing practical complexities. This will then be considered by the wider Membership of the Committee.”

We shall be grateful for treating the draft as a Committee document and circulate it to the Members at the earliest, which may be followed by organising a Committee meeting at the earliest, possibly end of July.

Best regards,
Carlos Protto & Rajat Bansal