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**Committee of Experts on International Cooperation in Tax Matters
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Item 5 (h) of the provisional agenda

Revision of the Manual for the Negotiation of Bilateral Tax Treaties

Questionnaire on the Manual for Negotiation of Bilateral Tax Treaties

Summary

The attached questionnaire on the Manual for Negotiation of Bilateral Tax Treaties was prepared by the Subcommittee on revision of the Manual.

Questionnaire on UN Tax Treaty Negotiation Manual

Introduction

This questionnaire has been developed by the Working Group on Tax Treaty Negotiation Manual of the United Nations Committee of Experts on International Cooperation in Tax Matters. The intention is to hear directly from tax officials of developing countries about their experiences and suggestions for the improvements of the Manual. The Subcommittee will publish the results of this input and will analyze it so as to learn about current practices, and to understand the needs, shortcomings, and strategies of developing countries and aid the prepares of the manual in further structure, content and other improvements of the manual. It is hoped that this in turn will inform the treaty negotiators to make further advantage of this tool and actively contribute and comment on their experience of using it.

The current version of the manual is available online:

<http://www.un.org/esa/ffd/tax/sixthsession/index.htm>

The results of the survey will be made publicly available on the UN Tax Committee website without identifying the authors of particular responses.

1. Name of your country:

2. Name of the department(s) responsible for tax treaty negotiation:

3. Contact person(s) who wish to receive further information on the progress and findings of the UN Tax Treaty Negotiation Manual Subcommittee:

Name

Position

Email Address

4. Have you previously consulted or used the UN Tax Treaty Negotiation Manual? If so, did you use it regularly during the negotiation process? Training?

5. Which sections of the Manual did you find most useful and why?

Table with sections - subsections

6. What additional information and guidance should be added to the Manual?

7. What difficulties in treaty negotiation did you encounter? Would you be willing to share them?

8. Would your country be willing to host a tax treaty negotiation workshop or seminar in the future?