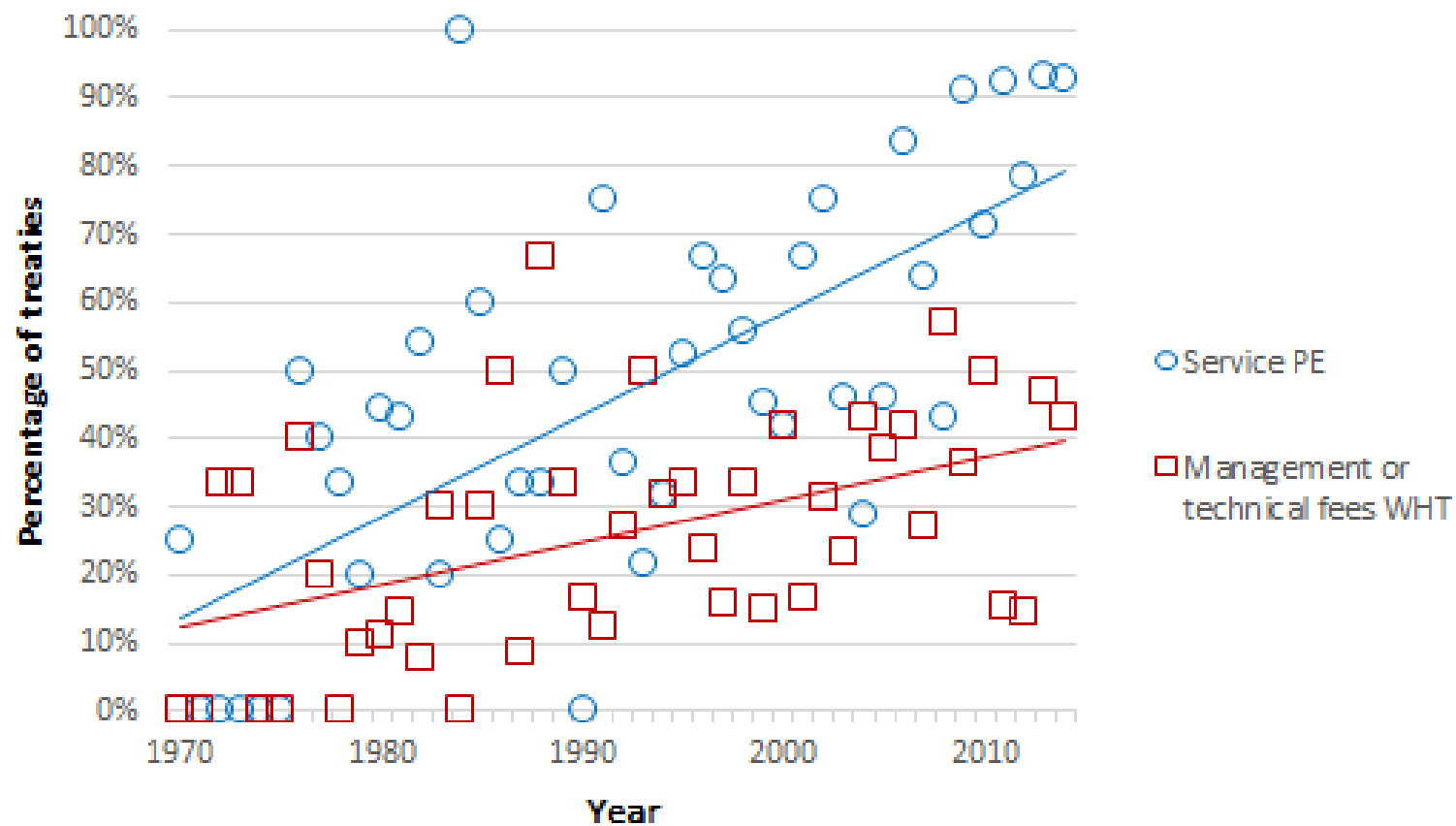
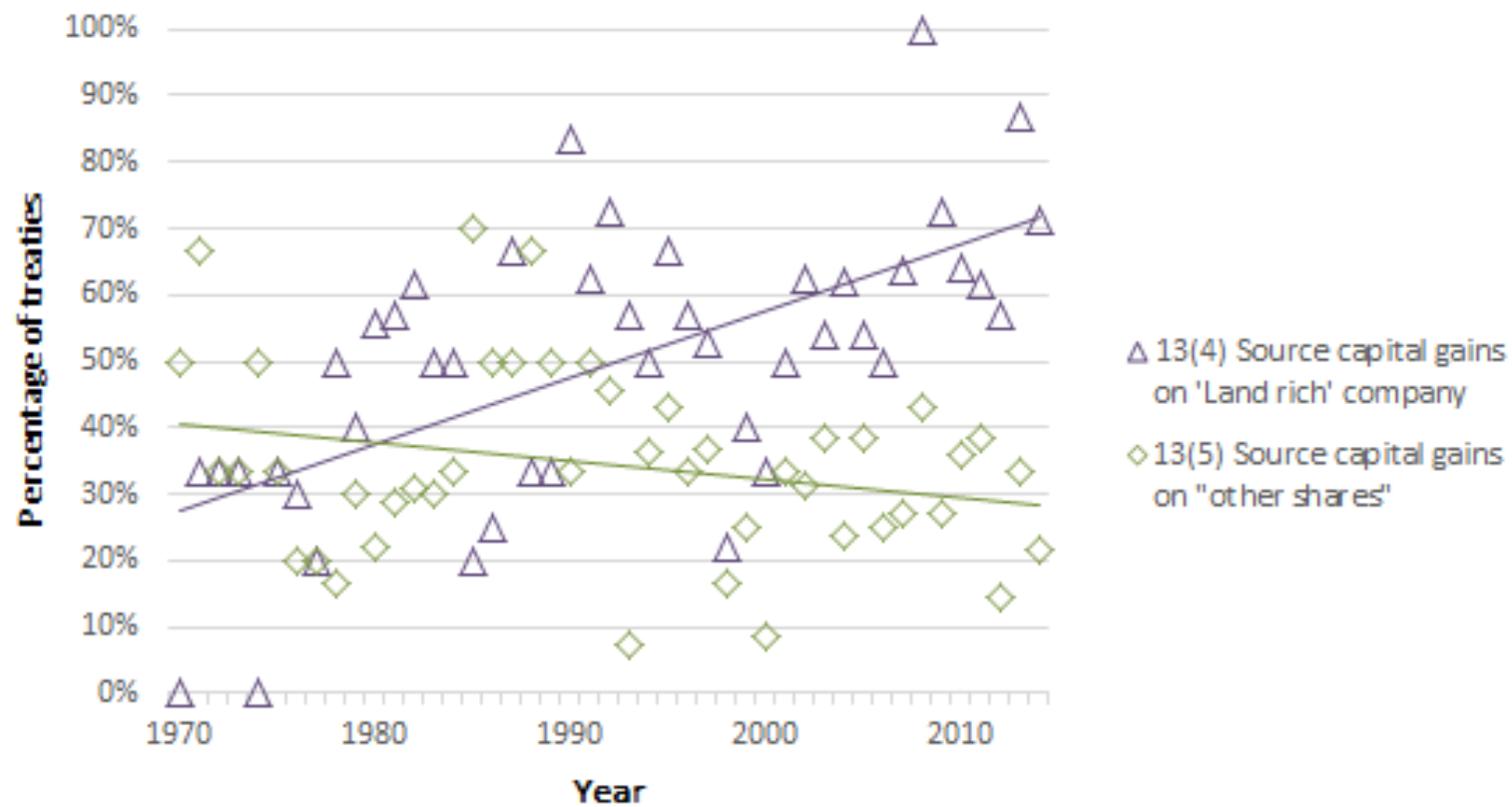


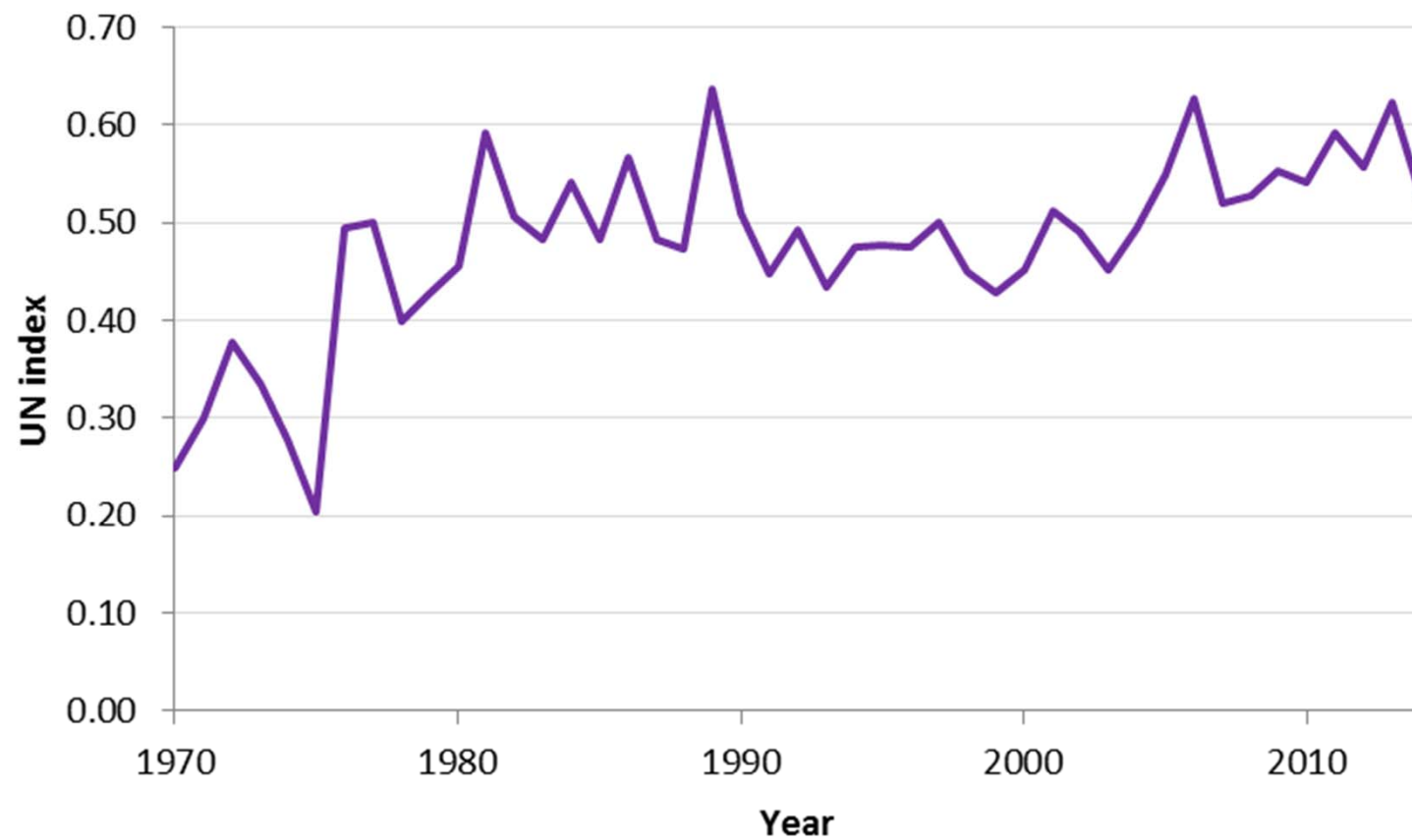
## Prevalence of service taxation provisions in developing country tax treaties



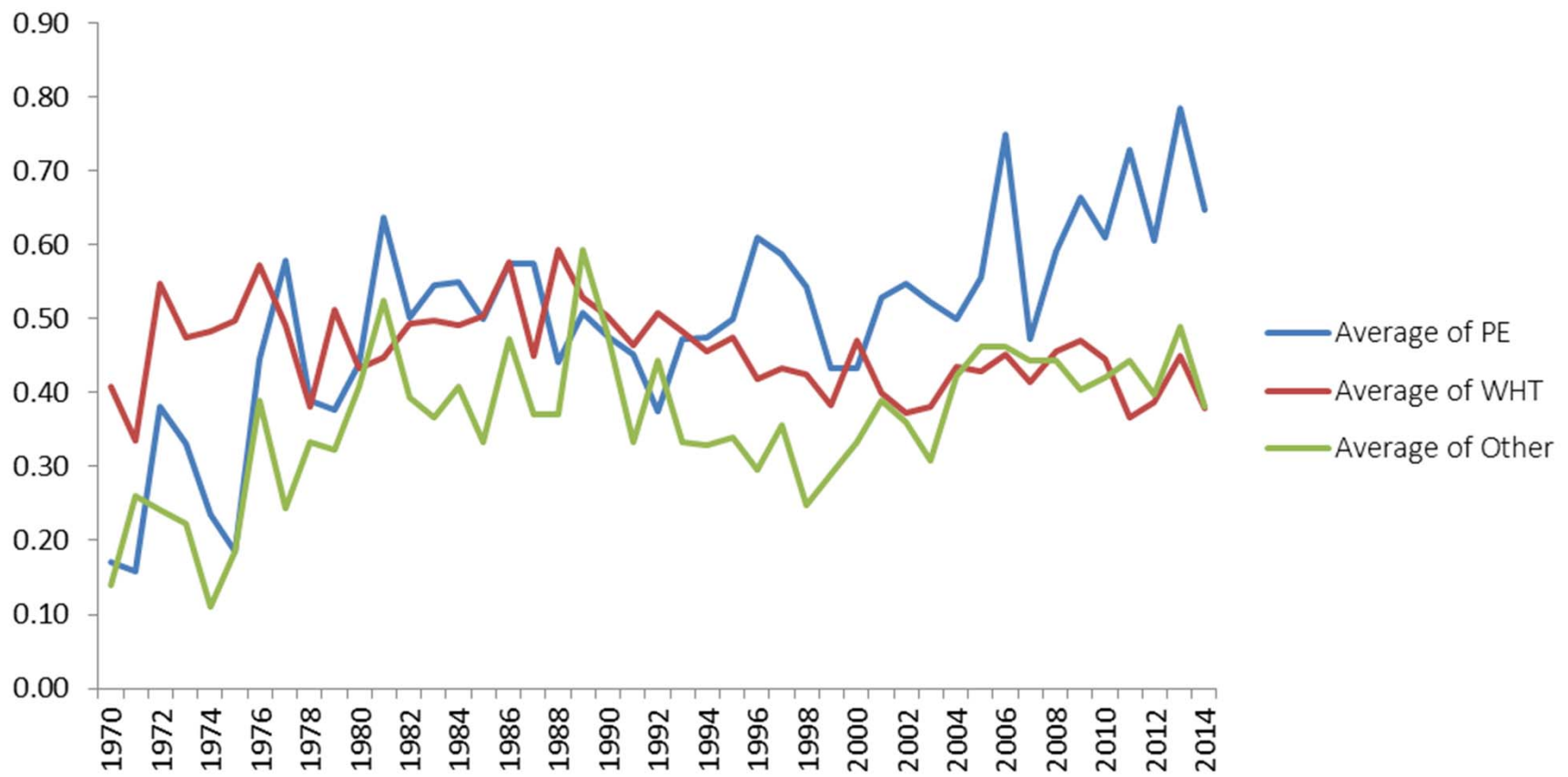
## Prevalence of capital gains provisions in developing country tax treaties



## Change in prevalence of UN model provisions over time



Change in source/residence balance over time



## Changing source/residence balance in treaties over time

Low/lower-middle income countries in Africa and Asia

