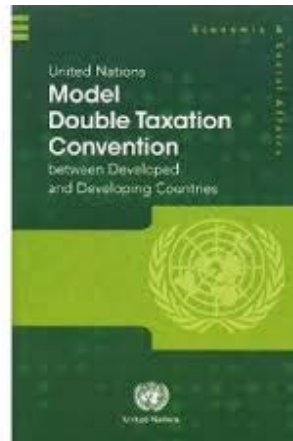
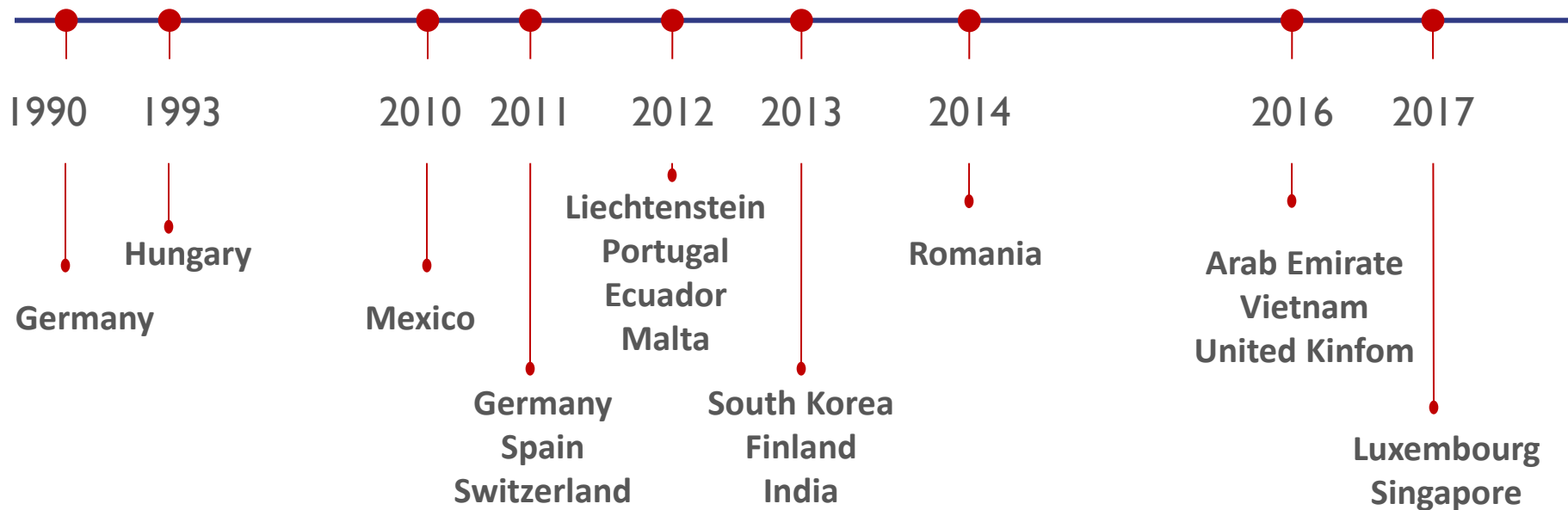


The UN Model Double Taxation Convention and its impact on developing countries



URUGUAY AND THE DTAs



**Conventions
not yet in
force**

Ratified by Parliament:

→ Belgium

Signed, but not yet admitted
to Parliament:

→ Chile

In negotiation:

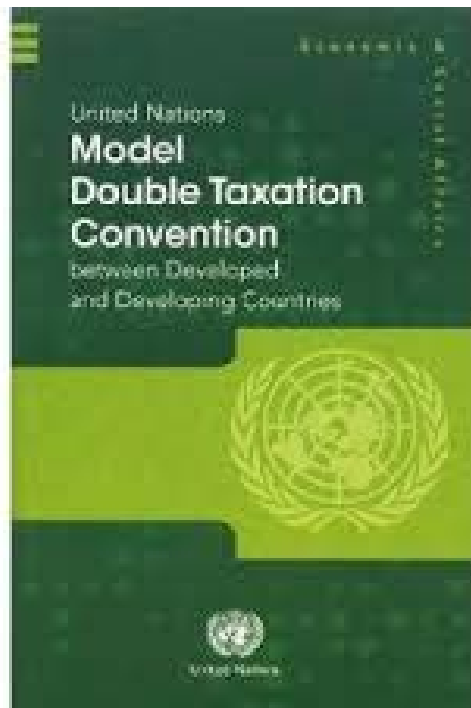
→ Ireland

→ Brazil

→ Holland

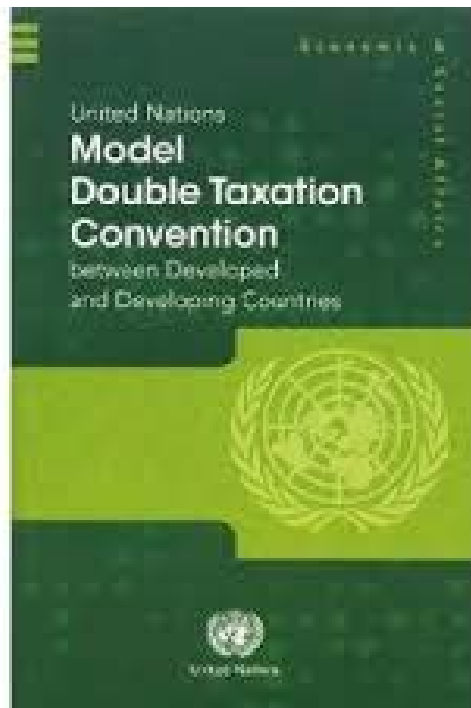
UN MODEL AND DEVELOPING COUNTRIES

Reference models to define an own model

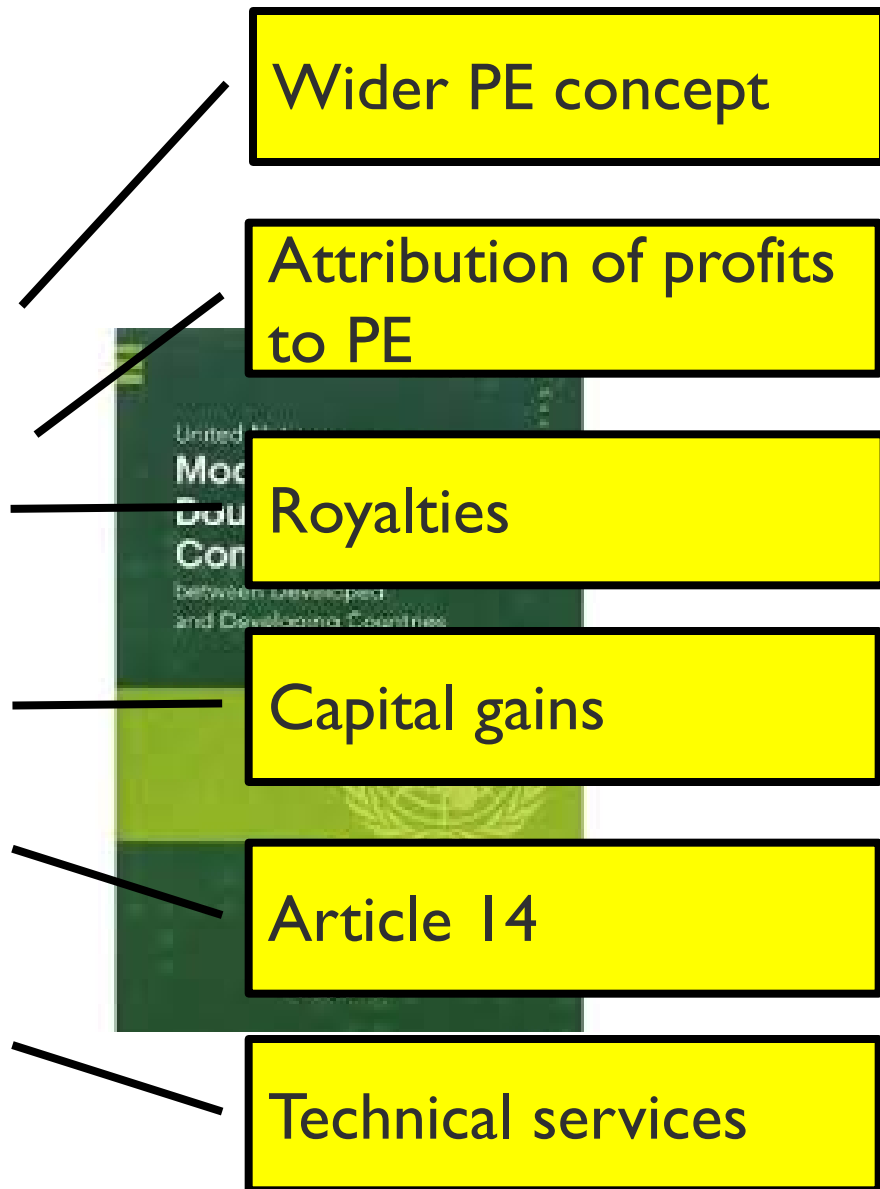


UN MODEL AND DEVELOPING COUNTRIES

Reference models to define an own model



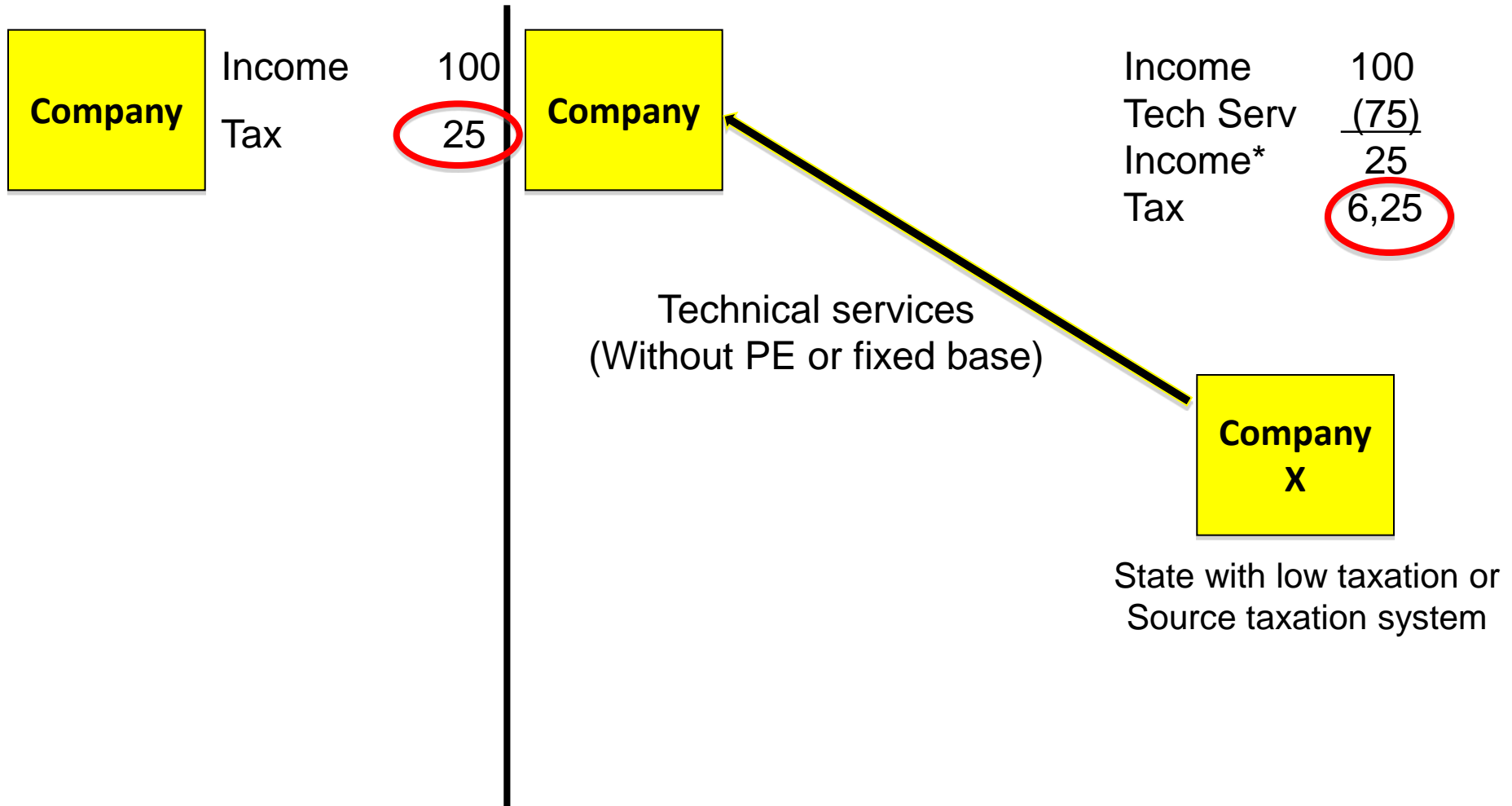
UN MODEL AND DEVELOPING COUNTRIES



Technical services

- UN - new article.
- Shared taxing power, limited to the source State.
- Avoid base erosion and profits shifting, allowing taxation in the source's State

EXAMPLE OF TAX EROSION



EXAMPLE OF TAX EROSION

