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UN Model Tax Convention – Relationship of Tax, Trade and Investment Agreements

UN Tax Committee Decision – Option B.2. Despite the text being presented for discussion only last week, the Committee proceeded to approve, by a vote of 15 to 8, option B.2 for inclusion in Article 25. It reads as follows:

A taxation measure, taken by a Contracting State, that is in accordance with this Convention shall be deemed not to breach any other treaty of which the Contracting States are parties, and any dispute over whether a taxation measure taken by a Contracting State is in accordance with this Convention, or whether the measure falls within the scope of the Convention, shall be settled only under the Convention. As respects any other dispute over a taxation measure, or as to whether a measure is a taxation measure, the settlement of such dispute shall, unless the competent authorities of the Contracting States agree otherwise, be undertaken without regard to any dispute resolution arrangements under [Variant A: any other treaty of which the Contracting States are, or become, parties. Variant B: [such treaties as are agreed to be covered through bilateral negotiations].

The stated purpose of the provision is to ensure that all tax disputes are resolved exclusively under the Convention irrespective of any dispute resolution procedures outlined in other treaties or International Investment Agreements (IIAs).