

14 October 2014

VIA E-MAIL

Mr. Michael Lennard
Chief, International Tax Cooperation Section
Financing for Development Office
UN Department of Economic and Social Affairs
2 UN Plaza, Room DG2172
United Nations
New York, NY 10017
USA
lennard@un.org

Re: United Nations Model Double Taxation Convention, Article 8

Dear Mr. Lennard

I am writing on behalf of the International Air Transport Association (IATA) to provide some further comments, in addition to those set forth in our letter of 14 October 2013, on the issues being considered by the

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I wish to confirm that IATA remains fully available to contribute further to any ongoing discussions or analysis the Committee may undertake with respect to Article 8 after this month's meeting. Please do not hesitate to contact me and/or our tax counsel, Mary ~~Be~~mary.bennett@bakermckenzie.com if you would like to pursue this offer of further dialogue.

Thank you very much for your kind consideration of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read "Charlotte Fantoli". The signature is fluid and cursive, with a long horizontal stroke at the end.

Charlotte Fantoli
Assistant Director Industry Taxation
fantolic@iata.org

Attachment: Appendix, IATA First Supplemental Comments on Article 8

INTERNATIONAL AIR TRANSPORT ASSOCIATION (IATA) :
FIRST SUPPLEMENTAL COMMENTS ON ARTICLE 8 OF THE UN MODEL TAX CONVENTION

MEETING OF THE COMMITTEE OF EXPERTS ON INTERNATIONAL COORDINATION OF TAXATION

7. Thus, for example, bookings changes, checked baggage, seat assignment, meals, snacks or beverages, printing of boarding passes,

13. IATA appreciates the opportunity to provide these comments. In the event that the Committee decides to study this or any other aspect of the Commentary on Article 8 with a view to its potential revision, we would welcome the opportunity to engage in further dialogue with the Committee on those issues.