

Distr.: Restricted  
2 November 2007

Original: English

---

**Economic and Social Council**  
**Committee of Experts on International Cooperation**  
**in Tax Matters**  
**Third session**  
Geneva, 29 October-2 November 2007

**Revision of the commentaries of the UN Model Convention\***

---

\*The views and opinions expressed in the present note are those of the author and do not necessarily represent those of the United Nations.

## 1. General Considerations

The working group on Commentaries (Mrs. L. Kana, Observer from Chile and Mr. M. Kharbouch, Observer from Morocco) was mandated to coordinate possible changes to the commentaries of the UN Model Convention (UN MC). The working group did not understand its mandate to be a very wide mandate. On the contrary, it considered that it would be more of a coordination of different drafting issues and that the input needed for this task would be received from the members of the committee and observers participating in the committee meeting.

The working group did not receive many comments and want to thank especially Mr. Al Mofteh, expert from Qatar, Mr. Gueydi, observer from Qatar and Mr. Dawson, expert from the United Kingdom, for their contributions. These were the only papers received during the year. However, those papers raised some fundamental issues which the Working Group would like to address.

The working group proposes to distribute a copy of Mr. Al Mofteh and Mr. Gueydi's paper for the group's consideration. Some sub-committees and working groups are still working on the redrafting of some commentaries of the UN Model. Therefore we think that the issues raised and the guidance that could be provided by the Committee would be helpful also for those groups or sub-committees.

## 2. Other issues to be added in the Commentaries

- a) Should the language of developed and developing countries be maintained or should there be another type of reference like "OECD countries" and "Non-OECD countries"?
- b) How to make:
  - Reference to members of the committee?
  - Reference to observers/countries?
  - Reference to subcommittee work/majority and minority views?
- c) Should there be a different language to make the distinction between the work undertaken by the Ad hoc group of Expert and the Committee of Expert?
- d) What does languages like the following means?
  - "Vast majority of Expert..."
  - "Majority view on the committee..."
  - "Many experts..."
  - "Members from developing countries..."
  - "Some developing countries..."
  - "Some members of the former group of experts..."
  - "Some countries..."

And, should that language be kept?

## 3. Conclusions and suggestions.

The group suggests that the Committee of Expert consider the following:

- a) The creation of a sub-committee to deal with this huge and interesting mandate;

- b) The involvement of more members from the Committee and observers.

---